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STARS USER MANUAL

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INTRODUCTION

The State of Idaho P-Card (Purchasing Card) works like a purchasing card to both the vendors and agency personnel that use them. Behind the scenes, you will have some additional accounting work order to meet certain criteria regarding IRS 1099-MISC reporting. We will cover most of the step-by-step process of the transaction codes designed to ensure proper IRS reporting and updating to the STARS accounting system in this chapter.

CURRENT REVISION LOG

August 13, 2002 – Subobject table was updated to reflect Infrastructure Supplies 5645.

P-CARD - WHAT IS IT

The State of Idaho Purchasing Card (P-Card) is a Wells Fargo Bank MasterCard used by state agencies primarily for small purchases or travel. It functions just like a personal credit card and can be used wherever MasterCard is accepted.

P-Card transactions are sent from the vendor to the bank at the point of sale. On a monthly schedule, the bank sends all P-Card transactions to the State Controller’s Office. The State Controller’s Office loads the transaction data into the P-Card application. Each agency can then verify and approve the purchases, split purchases across different funding sources, and generate a variety reports to monitor P-Card activity.

Contact the Division of Purchasing at 208.332.1612. For more details see the Department of Administration’s FAQ Web page.

P-CARD - UNDERSTANDING THE BASICS

When you receive your agency monthly P-Card billing from Wells Fargo Bank, you will need to pay the billing immediately due to the short time in which the payment must be made to the bank. You should make the payment using the special P-Card transaction code and special P-Card expenditure subobjects, depending upon where your agency wants the initial payment posted (operating and/or capital outlay).

When you make this payment, this expenditure posts in the vendor payment file under the special P-Card Wells Fargo Bank number (941347393-PC) that you should use on your payment transaction. When you receive the cardholder statements, you must distribute this expenditure to the appropriate expenditure subobjects and vendors, in order to make 1099-MISC tax reporting accurate.

This following documentation provides instructions for all of the steps involved in making the appropriate payment and adjustments:

- Pay the monthly billing to Wells Fargo Bank (23P) under vendor number 941347393-PC and expenditure subobject codes 5987 and/or 6987.
- Remove the expenditure from the vendor payment file of Wells Fargo Bank (27X) under vendor number 941347393-PC.
- Repost the expenditures to the vendor from whom the cardholder made the purchase (27Y and 27Z for encumbrances) and expenditure subobjects identifying the purchase. You may use the
- *GENERIC VENDOR* postings option, which is the usage of a generic vendor posting to the vendor payment file on non-1099 reportable subobjects. Instead of posting to an individual vendor, you can post non-1099 reportable subobjects to a generic vendor (such as PCARD0000-PC for non-1099-MISC reportable P-Card payments). You are still required to post at the subobject level within this generic vendor. You are still required to post all other 1099-MISC-reportable subobjects to the individual vendor from whom the initial purchase was made.

It is important that you remember that when writing and entering the adjustment batches, the 27X transaction code amounts must always equal the 27Y and 27Z transaction codes in that same batch.

TRANSACTION CODES FOR P-CARDS (THIRD-PARTY PAYER CARDS)

P-CARD EXPENDITURE BATCH HEADER AND BATCH TYPES

You must enter a batch header before you can enter any P-Card expenditure transactions in STARS. The normal batch type to enter a P-Card transaction is a batch type 4 or 5. For more information concerning the entry of batch headers and batch types, see the *GETTING STARTED* chapter of this manual.

P-CARD TRANSACTION CODES

Transaction Code	P-Card Expenditure Transaction Code Description
23P	Record A Monthly P-Card Expenditure Payment To Bank
27X	P-Card Expenditure Adj To Vendor Payment File-Reduction
27Y	P-Card Expenditure Adj To Vendor Payment File – Charge
27Z	P-Card Encumbrance Exp Adj To Vendor Pmt File – Charge

SPECIAL P-CARD (THIRD-PARTY PAYER) VENDOR NUMBERS

The following special vendor numbers have been set up for this P-Card (third-party payer) process.

VENDOR NUMBER/SFX	WHAT IT SHOULD BE USED FOR
941347393–PC	Payment to the bank for P-Card expenditures
PCARD000-PC	Generic P-Card vendor number

SPECIAL P-CARD (THIRD-PARTY PAYER) SUBOBJECTS

Additional subobjects in the Repair and Maintenance Supplies help to streamline the P-Card process relating to 1099-MISC-reportable expenditures. See the *1099-MISC AND WORKERS COMPENSATION* chapter for more information.

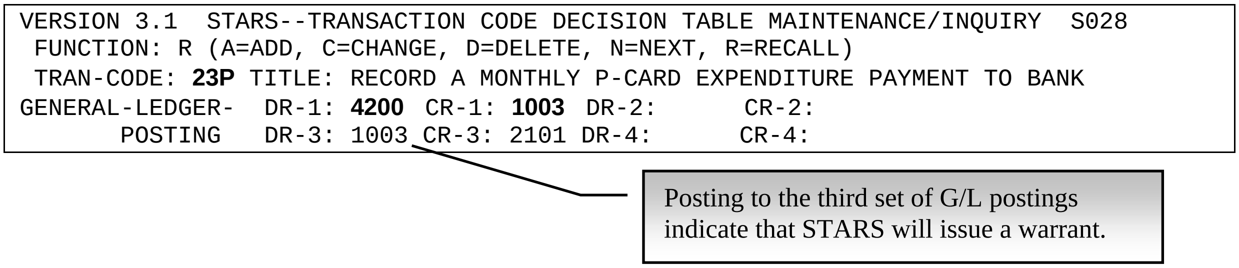
Subobject and Title	1099	W/C	Description
5601 Repair and Maintenance Supplies	0	N	For supplies purchased independently from any services. If supplies are purchased independently from the vendor and not involved in the service performed at the time of purchase, it is not 1099MISC reportable.

Subobject and Title	1099	W/C	Description
5608 Building-Supplies Only	0	N	Same as 5610 but for purchase of supplies only. No service was done at the time of purchase. Non-1099MISC reportable.
5610 Building	M07	N	Charges for items associated with building repair (excluding janitorial supplies), such as lumber, millwork, roofing, building stone and brick, electrical fittings and fixtures, plumbing and heating parts; building hardware, such as locks, keys, etc., paint supplies, glazier's supplies, and structural steel.
5613 Land-Supplies Only	0	N	Same as 5615 but for purchase of supplies only. No service was done at the time of purchase. Non-1099MISC reportable.
5615 Land	M07	N	Materials needed to make improvements to the land, such as fertilizers, seed, shrubs; water supply system repairs; general minor improvements of the grounds; in general for landscaping.
5618 Vehicle-Supplies Only	0	N	Same as 5620 but for purchase of supplies only. No service was done at the time of purchase. Non-1099 MISC reportable.
5620 Vehicle	M07	N	Charges for supplies associated with vehicle repair and maintenance.
5623 Office Equipment-Supplies Only	0	N	Same as 5625 but for purchase of supplies only. No service was done at the time of purchase. Non-1099MISC reportable.

Subobject and Title	1099	W/C	Description
5625 Office Equipment	M07	N	Charges for supplies associated with office equipment repair and maintenance.
5628 Machinery & Equipment-Supplies Only	0	N	Same as 5630 but for purchase of supplies only. No service was done at the time of purchase. Non-1099 MISC reportable.
5630 Machinery & Equipment	M07	N	Charges for supplies associated with machinery and equipment repair and maintenance.
5633 Housekeeping & Janitorial-Supplies Only	0	N	Same as 5635 but for purchase of supplies only. No service was done at the time of purchase. Non-1099 MISC reportable.
5635 Housekeeping & Janitorial	M07	N	Cost of cleaning supplies and other supplies.
5638 Computer Equip-Supplies Only	0	N	Same as 5640 but for purchase of supplies only. No service was done at the time of purchase. Non-1099 MISC reportable.
5640 Computer Equipment	M07	N	Charges for supplies associated with computer equipment repair and maintenance.
5645 Infrastructure Supplies Only	0		For supplies purchased independently from any services for minor infrastructure repairs and maintenance. See 5235 for supplies with services
5650 Other Repair & Maint Supplies	M07	N	Other repair & maintenance supplies.

TC 23P - Record A Monthly P-Card Expenditure Payment to Bank (approval level 3). – This TC records a monthly purchasing card (P-Card) payment. This payment is the initial monthly payment made to the bank. Since there is a short period to make this payment, your agency will need to determine to what Index, PCA or subobject you should make the initial payment. The TC 23P should be offset monthly by 27X as the individual cardholder P-Card information is processed. You should make all TC 23P postings to Wells Fargo's special P-Card vendor number 941347393-PC using either of the P-Card Monthly Billing subobjects 5987 or 6987.

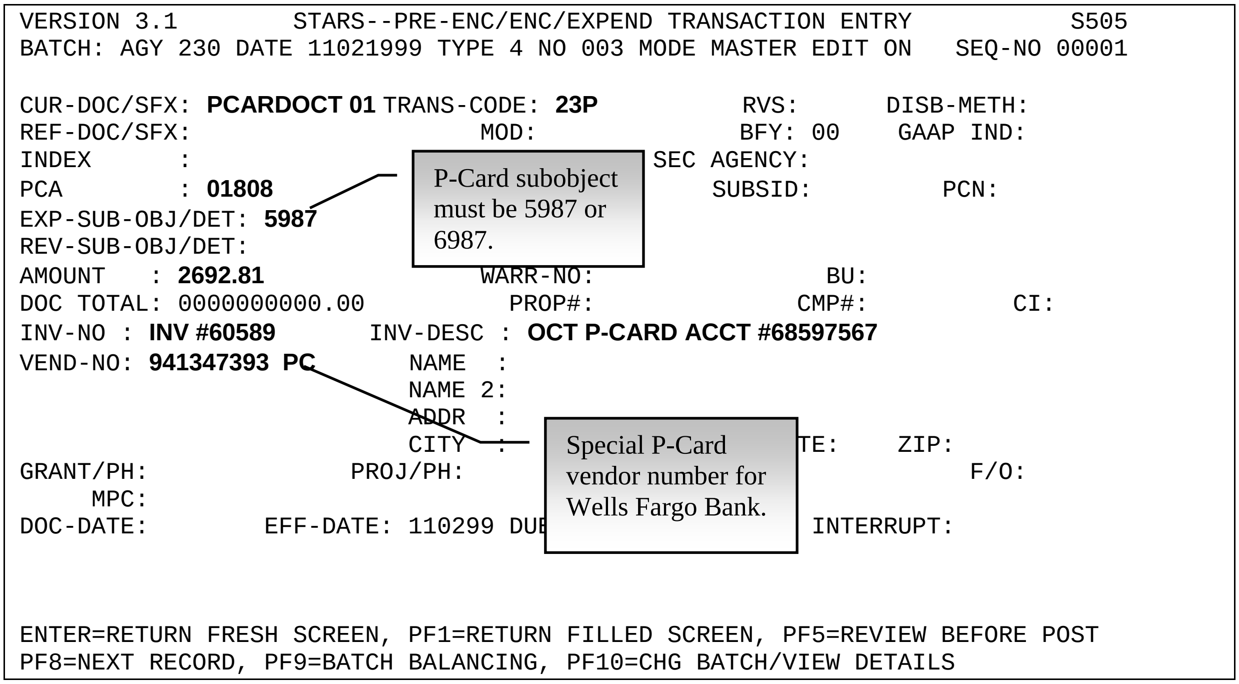
A Record A Monthly P-Card Expenditure Payment to Bank (TC 23P) posts to general ledger accounts <u>4200</u> (DR-expenditures) and <u>1003</u> (CR-cash in treasury).



```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY  S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 23P TITLE: RECORD A MONTHLY P-CARD EXPENDITURE PAYMENT TO BANK
GENERAL-LEDGER-  DR-1: 4200  CR-1: 1003  DR-2:      CR-2:
       POSTING   DR-3: 1003 CR-3: 2101 DR-4:      CR-4:
```

Posting to the third set of G/L postings indicate that STARS will issue a warrant.

The following example will show you the minimum requirements to post a 23P transaction. The **bold-type** emphasizes the required fields you must enter based on a PCA-driven agency (if the PCA does not look up the Index, you must input the Index):



```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 003 MODE MASTER EDIT ON   SEQ-NO 00001

CUR-DOC/SFX: PCARDOCT 01 TRANS-CODE: 23P          RVS:      DISB-METH:
REF-DOC/SFX:                     MOD:             BFY: 00    GAAP IND:
INDEX      :                            SEC AGENCY:
PCA        : 01808                          SUBSID:         PCN:
EXP-SUB-OBJ/DET: 5987
REV-SUB-OBJ/DET:
AMOUNT   : 2692.81               WARR-NO:                 BU:
DOC TOTAL: 0000000000.00           PROP#:              CMP#:          CI:
INV-NO : INV #60589       INV-DESC : OCT P-CARD ACCT #68597567
VEND-NO: 941347393  PC         NAME  :
                               NAME 2:
                               ADDR  :
                               CITY  :                 TE:    ZIP:
GRANT/PH:             PROJ/PH:                                     F/O:
     MPC:
DOC-DATE:        EFF-DATE: 110299 DU                  INTERRUPT:



ENTER=RETURN FRESH SCREEN, PF1=RETURN FILLED SCREEN, PF5=REVIEW BEFORE POST
PF8=NEXT RECORD, PF9=BATCH BALANCING, PF10=CHG BATCH/VIEW DETAILS
```

P-Card subobject must be 5987 or 6987.

Special P-Card vendor number for Wells Fargo Bank.

You must enter, at a minimum, the following elements to input a TC 23P. See the full EXPDISB form requirements in the *EXPENDITURES AND DISBURSEMENTS* chapter of this manual.

Data Element	**Description**
CUR-DOC/SFX	Enter an eight-character current document number and a two-digit suffix. Use any document number you wish. **NOTE:** STARS uses this number on the Vendor Payment File, listing the payments to a vendor in alphabetical order using this CUR-DOC/SFX number. To keep the numbers in date order, you may want this number to be consecutive from the first of the year to the end. (EXAMPLE: RCPT000001, RCPT000002, etc.)
TRANS-CODE	Enter transaction code 23P (record a monthly P-Card expenditure payment to bank) for payments to the P-Card bank account. If you need to do an adjustment, see the *P-CARD - HOW TO ADJUST* section later in this chapter.
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund and budget unit, which are also required elements.
EXP-SUB-OBJ/DET	Enter expenditure subobject 5987 or 6987 to charge the monthly billing to operating or capital outlay. You should clear these expenditure subobjects each month with the TC 27X posted to Wells Fargo.
AMOUNT	Enter the amount of the transaction for this payment.
INV-NO	NOT REQUIRED BUT RECOMMENDED. Enter up to a fourteen-character invoice number that will print on the warrant stub. This is information for the vendor on the invoice that you are paying. This number lets the vendors know why they are receiving a payment, without needing additional paperwork sent to them. STARS posts this information to the Vendor Payment File for future reference. This invoice number shows on daily and expenditure reports.

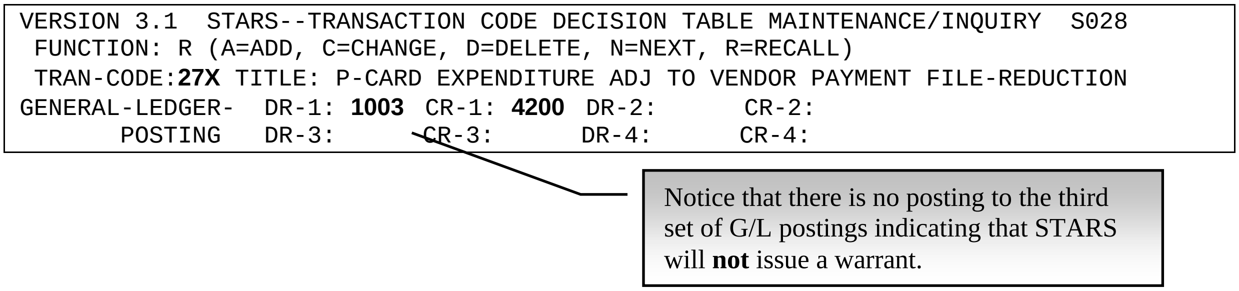
Data Element	Description
INV-DESC	NOT REQUIRED BUT RECOMMENDED. Enter up to a thirty-character invoice description that will print on the warrant stub. Be sure to include enough information so either the vendor or your agency can identify the payment. This is additional information for the vendor such as the month or on whose behalf you are making the payment. STARS also posts this information to the Vendor Payment File for future reference. The invoice description shows on daily and expenditure reports.
VEND-NO	Enter the Wells Fargo special P-Card vendor number/suffix of 941347393-PC. This will send the payment via EFT to the bank account for P-Card transactions. STARS will post the TC 23P to this vendor number on the Vendor Payment File. STARS uses the vendor number to look up the name and address on the Vendor Edit Table (table 21) in order to send the warrant stub to the correct vendor and location.
NOTE: The system will have already filled in the BFY and effective date. We recommend you leave RDOC – reference document numbers blank when you enter TC 230.	

Important tips for entering TC 23P:

1. Double-check your expenditure subobject to be sure it is 5987 or 6987.
2. Enter the invoice number and description so the vendor has enough information to post the payment to their records without additional backup documentation. This will also help when you need information for future reference.
3. Double-check your vendor number to be sure it is 941347393-PC to be sure it belongs to the Wells Fargo P-Card vendor.
4. This will post to a grant and/or project. For control purposes, you may want to set up a special grant or project for P-Card billings to the bank to be sure they net to zero by the end of the month.
5. Since this payment is an EFT (electronic funds payment), it will take two days to process. Therefore, you will need to process this batch at least two days before the due date on your monthly billing.

TC 27X – P-Card Expenditure Adj To Vendor Payment File-Reduction (approval level 3). – This TC decreases the P-Card expenditures recorded to the bank under the special P-Card vendor number. Total TC 27X transactions should offset the TC 23P posting for the month. The bank special P-Card vendor number postings should net to zero by the end of the month. When you repost the billing to the individual vendors/expenditures, TC 27Y and TC 27Z should offset this TC 27X per batch as you process individual P-Card data. When clearing the monthly billing, post this TC 27X to Wells Fargo's vendor number 941347393-PC using the subobject(s) used in the TC 23P payment.

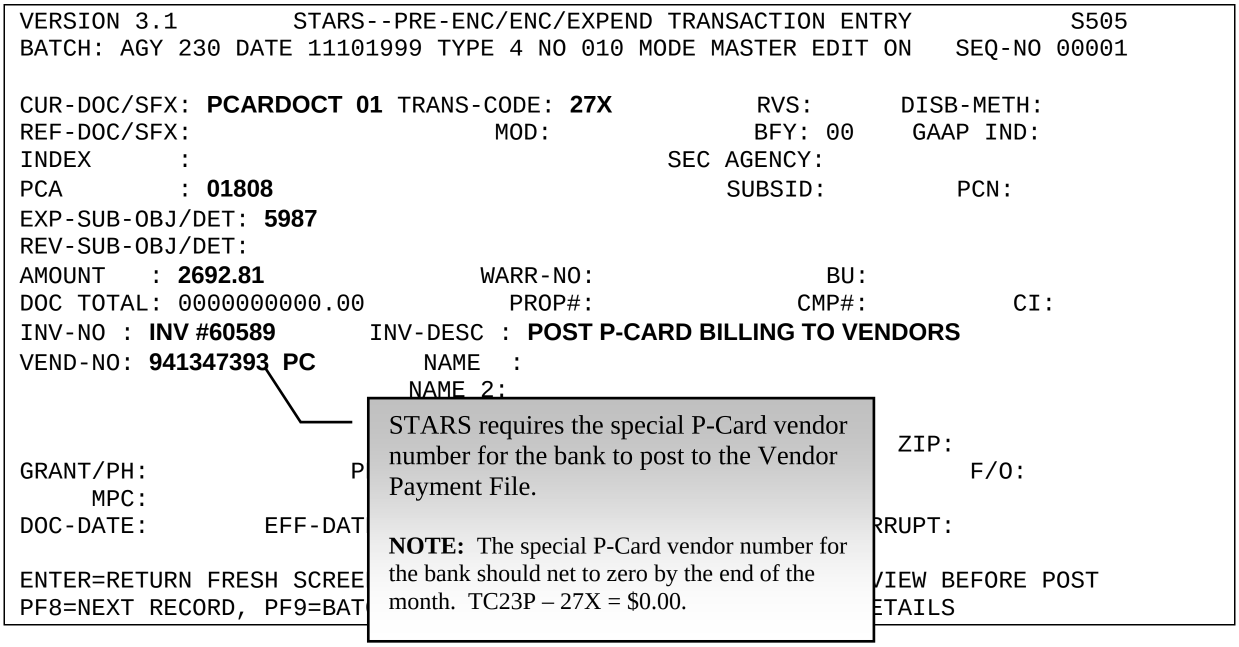
A P-Card Expenditure Adj To Vendor Payment File Reduction (TC 27X) posts to general ledger accounts <u>1003</u> (DR-cash in treasury) and <u>4200</u> (CR-expenditures).



```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY  S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE:27X TITLE: P-CARD EXPENDITURE ADJ TO VENDOR PAYMENT FILE-REDUCTION
GENERAL-LEDGER-  DR-1: 1003  CR-1: 4200  DR-2:      CR-2:
       POSTING   DR-3:      CR-3:      DR-4:      CR-4:
```

Notice that there is no posting to the third set of G/L postings indicating that STARS will **not** issue a warrant.

The following example will show you the minimum requirements to post a 27X bank transaction. The **bold-type** emphasizes the required fields you must enter based on a PCA-driven agency (if the PCA does not look up the Index, you must input the Index):



```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11101999 TYPE 4 NO 010 MODE MASTER EDIT ON   SEQ-NO 00001

CUR-DOC/SFX: PCARDOCT 01 TRANS-CODE: 27X          RVS:      DISB-METH:
REF-DOC/SFX:                     MOD:             BFY: 00    GAAP IND:
INDEX      :                                SEC AGENCY:
PCA        : 01808                               SUBSID:         PCN:
EXP-SUB-OBJ/DET: 5987
REV-SUB-OBJ/DET:
AMOUNT   : 2692.81              WARR-NO:                BU:
DOC TOTAL: 0000000000.00          PROP#:              CMP#:          CI:
INV-NO : INV #60589       INV-DESC : POST P-CARD BILLING TO VENDORS
VEND-NO: 941347393 PC        NAME  :
                            NAME 2:
                                                              ZIP:
GRANT/PH:              P                                          F/O:
     MPC:
DOC-DATE:        EFF-DAT                                      RRUPT:

ENTER=RETURN FRESH SCREE                                      VIEW BEFORE POST
PF8=NEXT RECORD, PF9=BATC                                     ETAILS
```

STARS requires the special P-Card vendor number for the bank to post to the Vendor Payment File.

NOTE: The special P-Card vendor number for the bank should net to zero by the end of the month. TC23P – 27X = $0.00.

You must enter, at a minimum, the following elements to input a TC 27X bank posting. See the full EXPDISB form requirements in the *EXPENDITURES AND DISBURSEMENTS* chapter of this manual.

Data Element	**Description**
CUR-DOC/SFX	Enter an eight-character current document number and a two-digit suffix. Use any document number you wish. However, if you want the information together on reports and the Vendor Payment file, you may want to use the same document number of the original TC 23P bank payment. **NOTE:** STARS uses this number on the Vendor Payment File, listing the payments to a vendor in alphabetical order using this CUR-DOC/SFX number. To keep the numbers in date order, you may want this number to be consecutive from the first of the year to the end. (EXAMPLE: RCPT000001, RCPT000002, etc.)
TRANS-CODE	Enter transaction code 27X (P-Card expenditure adj to vendor payment file-reduction). This transaction will reverse the original TC 23P bank payment posting. A TC 27Y or TC 27Z posting to the correct vendor/expenditure must offset this transaction.
INDEX or PCA	Enter the Index or PCA you used on the original TC 23P bank payment. Your Index or PCA usually looks up a fund and budget unit, which are also required elements.
EXP-SUB-OBJ/DET	Enter the four-digit expenditure subobject (you can also use a two-digit detail) you used on the original TC 23P bank payment. These must be expenditure subobjects 5987 or 6987.
AMOUNT	Enter the amount of the transaction for this reduction.
INV-NO	NOT REQUIRED BUT RECOMMENDED. Enter up to a fourteen-character invoice number that will post to the Vendor Payment File for future reference. You may want to indicate the document number you are reducing in this field. This invoice number shows on daily, expenditure, and general journal transaction reports.
INV-DESC	NOT REQUIRED BUT RECOMMENDED. Enter up to a thirty-character invoice description that will post to the Vendor Payment File for future reference. Be sure to include enough information so your agency can identify the reason for the reduction. The invoice description shows on daily, expenditure, and general ledger reports.

VEND-NO	Enter the Wells Fargo special P-Card vendor number/suffix of the original TC 23P bank payment (941347393-PC). The offsetting TC 27Y or TC 27Z must <u>not</u> have this same vendor number. STARS will post the TC 27X reduction to this vendor number on the Vendor Payment File.
NOTE: The system will have already filled in the BFY and effective date. We recommend you leave RDOC – reference document numbers blank when you enter TC 27X.	

Important tips for entering TC 27X:

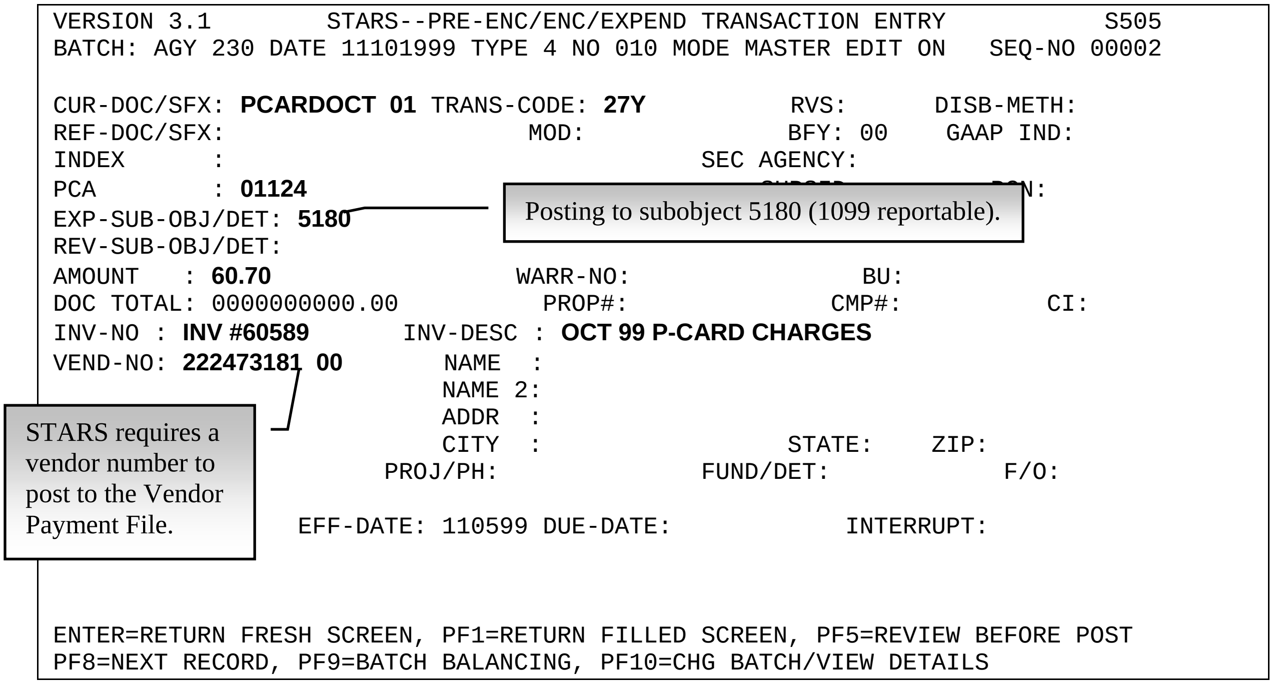
1. Double-check your expenditure subobject (must be 5987 or 6987), amount, and vendor number (must be 941347393-PC) to be sure it matches the original TC 23P bank payment.
2. Enter the invoice number and description so your agency has enough information to know the reason for the reduction. This will help when you need information for future reference.
3. This will post to a grant and/or project. For control purposes, you may want to set up a special grant or project for P-Card billings/reductions to the bank to be sure they net to zero by the end of the month. (TC 23P – TC 27X = $0.00 for this vendor number)
4. TC 27Y or TC 27Z must offset TC 27X.
5. This transaction code reverses the original TC 23P bank payment posting.

TC 27Y – P-Card Expenditure Adj To Vendor Payment File - Charge (approval level 3). – This TC charges expenditures to individual or generic vendors as you process individual P-Card data. This TC is an offset to TC 27X, per batch. This transaction will post to the vendor payment file for 1099-MISC purposes. Therefore, you should post these amounts to the vendor from whom you made the purchases. If you are using the generic vendor option for non-1099-MISC reportable subobjects, you should post this amount to the generic vendor number.

A P-Card Expenditure Adj To Vendor Payment File – Charge (TC 27Y) posts to general ledger accounts <u>4200</u> (DR-expenditures) and <u>1003</u> (CR-cash in treasury). Notice that these are the opposite general ledger postings than the TC 27X.

```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY  S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 27Y TITLE: P-CARD EXPENDITURE ADJ TO VENDOR PAYMENT FILE - CHARGE
GENERAL-LEDGER-  DR-1: 4200  CR-1: 1003  DR-2:      CR-2:
       POSTING   DR-3:      CR-3:      DR-4:      CR-4:
```

The following example will show you the minimum requirements to post a 27Y vendor/expenditure transaction. The **bold-type** emphasizes the required fields you must enter based on a PCA-driven agency (if the PCA does not look up the Index, you must input the Index):



```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11101999 TYPE 4 NO 010 MODE MASTER EDIT ON   SEQ-NO 00002

CUR-DOC/SFX: PCARDOCT 01 TRANS-CODE: 27Y           RVS:      DISB-METH:
REF-DOC/SFX:                      MOD:             BFY: 00    GAAP IND:
INDEX      :                                 SEC AGENCY:
PCA        : 01124                                                     N:
EXP-SUB-OBJ/DET: 5180
REV-SUB-OBJ/DET:
AMOUNT    : 60.70                WARR-NO:                 BU:
DOC TOTAL: 0000000000.00           PROP#:               CMP#:          CI:
INV-NO : INV #60589      INV-DESC : OCT 99 P-CARD CHARGES
VEND-NO: 222473181 00        NAME   :
                             NAME 2:
                             ADDR   :
                             CITY   :                STATE:    ZIP:
                         PROJ/PH:              FUND/DET:             F/O:

                 EFF-DATE: 110599 DUE-DATE:            INTERRUPT:


ENTER=RETURN FRESH SCREEN, PF1=RETURN FILLED SCREEN, PF5=REVIEW BEFORE POST
PF8=NEXT RECORD, PF9=BATCH BALANCING, PF10=CHG BATCH/VIEW DETAILS
```

Posting to subobject 5180 (1099 reportable).

STARS requires a vendor number to post to the Vendor Payment File.

You must enter, at a minimum, the following elements to input a TC 27Y vendor/expenditure posting. See the full EXPDISB form requirements in the *EXPENDITURES AND DISBURSEMENTS* chapter.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and a two-digit suffix. Use any document number you wish. However, if you want the information together on reports and the Vendor Payment file, you may want to use the same document number of the TC 27X transaction. **NOTE:** STARS uses this number on the Vendor Payment File, listing the payments to a vendor in alphabetical order using this CUR-DOC/SFX number. To keep the numbers in date order, you may want this number to be consecutive from the first of the year to the end. (EXAMPLE: RCPT000001, RCPT000002, etc.)

Data Element	**Description**
TRANS-CODE	Enter transaction code 27Y (P-Card expenditure adj to vendor payment file – charge). This transaction will repost the original TC 23P payment to the correct regular/generic vendor and expenditure subobject information. This transaction offsets a TC 27X.
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund and budget unit, which are also required elements. This would be the Index or PCA you would normally have used to post the payment if you had paid it directly to the vendor.
EXP-SUB-OBJ/DET	Enter a four-digit expenditure subobject (you can also use a two-digit detail) to identify the payment category such as office supplies, accounting services, etc. These expenditure subobjects are one of the criteria for whether we will issue a 1099-MISC to a vendor. You can find these expenditure subobjects and their 1099-MISC and Workers Compensation references in *APPENDIX A – EXPENDITURE SUBOBJECTS LONG LIST* of this manual. See the *1099-MISC AND WORKERS COMPENSATION* subchapter for more information. **NOTE: Do not post to subobjects 5987 or 6987**. You use these subobjects when paying or reducing the monthly billing payment to the bank only.
AMOUNT	Enter the amount of the transaction for this P-Card charge. It may be different from the original TC 23P payment if you are splitting the TC 27X into more than one transaction, which would normally be the case.
INV-NO	NOT REQUIRED BUT RECOMMENDED. Enter up to a fourteen-character invoice number that will post to the Vendor Payment File for future reference. You may want to indicate the document number you are re-posting in this field. This invoice number shows on daily, expenditure, and general journal transaction reports.
INV-DESC	NOT REQUIRED BUT RECOMMENDED. Enter up to a thirty-character invoice description that will post to the Vendor Payment File for future reference. Be sure to include enough information so your agency can identify the reason for the transaction. The invoice description shows on daily, expenditure, and general journal transaction reports.

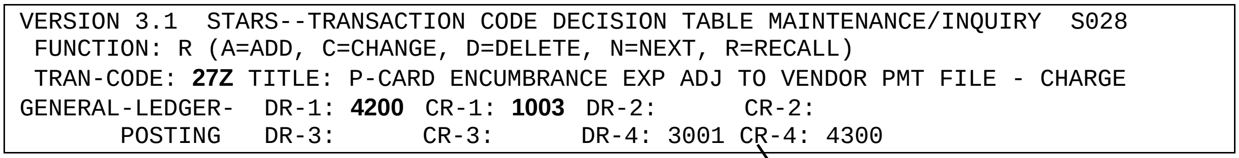
Data Element	**Description**
VEND-NO	Enter the nine-character vendor number and two-character suffix of the vendor from whom you made the purchase, or the generic vendor number if the payment is non-1099-MISC reportable. This number must not be the Wells Fargo special P-Card vendor number. STARS will post the TC 27Y transaction to this vendor number on the Vendor Payment File. This is the number STARS uses for tax reporting to the IRS. See the *VENDORS* and *1099-MISC AND WORKERS COMPENSATION* subchapters for more information.
NOTE: The system will have already filled in the BFY and effective date. We recommend you leave RDOC – reference document numbers blank when you enter TC 27Y. TC 27Y does not post to the Fixed Asset System (FAS). You must do any FAS adjustments manually.	

Important tips for entering TC 27Y:

1. Double-check your expenditure subobject to be sure it is correct for the type of payment you are making, including whether the payment should be 1099 reportable.
2. Enter the invoice number and description so your agency has enough information to know the reason for the posting. This will help when you need information for future reference.
3. Double-check your vendor number, name, and address to be sure it belongs to the vendor from whom you made the purchase. If using a non-1099-reportable subobject, it can be a generic vendor number.
4. This will post to a grant and/or project.
5. TC 27Y or TC 27Z must offset TC 27X.
6. This transaction code reposts the original TC 23P payment to the correct vendor/expenditure information.
7. TC 27Y does not post to the Fixed Asset System (FAS). You must do any FAS adjustments manually.

TC 27Z – P-Card Expenditure Adj To Vendor Payment File - Charge (approval level 3). – This TC charges expenditures to an encumbrance and to individual or generic vendors as you process individual P-Card data. This TC is an offset to TC 27X, per batch. This transaction will post to the vendor payment file for 1099-MISC purposes. Therefore, you should post these amounts to the vendor from whom you made the purchases. If you are using the generic vendor option for non-1099-MISC reportable subobjects, you should post this amount to the generic vendor number. This TC is like the TC 27Y except it also posts to an encumbrance.

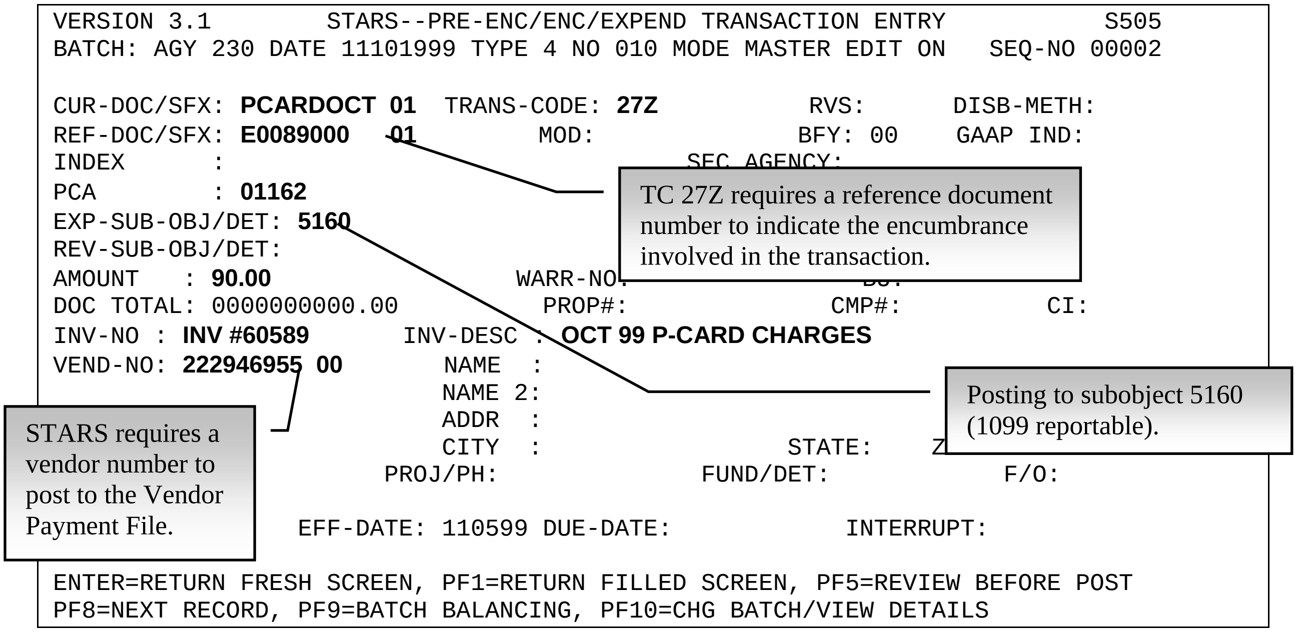
A P-Card Expenditure Adj To Vendor Payment File – Charge (TC 27Z) posts to general ledger accounts 4200 (CR-expenditures) and 1003 (DR-cash in treasury) as well as encumbrance general ledger accounts.



```
VERSION 3.1  STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY  S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 27Z TITLE: P-CARD ENCUMBRANCE EXP ADJ TO VENDOR PMT FILE - CHARGE
GENERAL-LEDGER-  DR-1: 4200  CR-1: 1003  DR-2:      CR-2:
       POSTING   DR-3:      CR-3:      DR-4: 3001 CR-4: 4300
```

Notice that is a posting to the fourth set of G/L postings indicating that STARS will post to an encumbrance.

The following example will show you the minimum requirements to post a 27Z vendor/expenditure/encumbrance transaction. The **bold-type** emphasizes the required fields you must enter based on a PCA-driven agency (if the PCA does not look up the Index, you must input the Index):



```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11101999 TYPE 4 NO 010 MODE MASTER EDIT ON   SEQ-NO 00002

CUR-DOC/SFX: PCARDOCT 01  TRANS-CODE: 27Z          RVS:      DISB-METH:
REF-DOC/SFX: E0089000   01        MOD:             BFY: 00    GAAP IND:
INDEX      :                               SEC AGENCY:
PCA        : 01162
EXP-SUB-OBJ/DET: 5160
REV-SUB-OBJ/DET:
AMOUNT   : 90.00                WARR-NO:                 BO:
DOC TOTAL: 0000000000.00          PROP#:              CMP#:          CI:
INV-NO : INV #60589       INV-DESC : OCT 99 P-CARD CHARGES
VEND-NO: 222946955 00        NAME  :
                             NAME 2:
                             ADDR  :
                             CITY  :                STATE:    Z
                       PROJ/PH:              FUND/DET:           F/O:

                 EFF-DATE: 110599 DUE-DATE:            INTERRUPT:

ENTER=RETURN FRESH SCREEN, PF1=RETURN FILLED SCREEN, PF5=REVIEW BEFORE POST
PF8=NEXT RECORD, PF9=BATCH BALANCING, PF10=CHG BATCH/VIEW DETAILS
```

TC 27Z requires a reference document number to indicate the encumbrance involved in the transaction.

Posting to subobject 5160 (1099 reportable).

STARS requires a vendor number to post to the Vendor Payment File.

You must enter, at a minimum, the following elements to input a TC 27Z vendor/expenditure/encumbrance posting. See the full EXPDISB form requirements in the *EXPENDITURES AND DISBURSEMENTS* chapter of this manual.

Data Element	**Description**
CUR-DOC/SFX	Enter an eight-character current document number and a two-digit suffix. Use any document number you wish. However, if you want the information together on reports and the Vendor Payment file, you may want to use the same document number of the original TC 27X transaction. **NOTE:** STARS uses this number on the Vendor Payment File, listing the payments to a vendor in alphabetical order using this CUR-DOC/SFX number. To keep the numbers in date order, you may want this number to be consecutive from the first of the year to the end. (EXAMPLE: RCPT000001, RCPT000002, etc.)
REF-DOC/SFX	Enter an eight-character reference document number and two-digit suffix to post information to the encumbrance on the Document File. This tells the system which existing encumbrance document number to post the transaction. See the *ENCUMBRANCES* subchapter for more information.
TRANS-CODE	Enter transaction code 27Z (P-Card encumbrance exp adj to vendor pmt file – charge). This transaction will repost the original TC 23P payment to the correct vendor, expenditure subobject, and encumbrance information. This transaction offsets a TC 27X.
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund and budget unit, which are also required elements. This would be the Index or PCA you would normally have used to post the payment if you had paid it directly to the vendor. If your encumbrance document has this information, you do not have to enter this field. You can let the encumbrance look it up.

Data Element	**Description**
EXP-SUB-OBJ/DET	Enter a four-digit expenditure subobject (you can also use a two-digit detail) to identify the payment category such as office supplies, accounting services, etc. If your encumbrance document has this information, you do not have to enter this field. You can let the encumbrance look it up. These expenditure subobjects are one of the criteria for whether we will issue a 1099-MISC to a vendor. You can find these expenditure subobjects and their 1099-MISC and Workers Compensation references in *APPENDIX A – EXPENDITURE SUBOBJECTS LONG LIST* of this manual. See the *1099-MISC AND WORKERS COMPENSATION* subchapter for more information. **NOTE: Do not post to subobjects 5987 or 6987**. You use these subobjects when paying or reducing the monthly billing payment to the bank only.
AMOUNT	Enter the amount of the transaction for this P-Card charge. It may be different from the original TC 23P payment if you are splitting the TC 27X into more than one transaction, which would normally be the case.
INV-NO	NOT REQUIRED BUT RECOMMENDED. Enter up to a fourteen-character invoice number that will post to the Vendor Payment File for future reference. You may want to indicate the document number you are re-posting in this field. This invoice number shows on daily, expenditure, and general journal transaction reports.
INV-DESC	NOT REQUIRED BUT RECOMMENDED. Enter up to a thirty-character invoice description that will post to the Vendor Payment File for future reference. Be sure to include enough information so your agency can identify the reason for the transaction. The invoice description shows on daily, expenditure, and general journal transaction reports.
VEND-NO	Enter the nine-character vendor number and two-character suffix of the vendor from whom you made the purchase, or the generic vendor number if the payment is non-1099-MISC reportable. This must not be the Wells Fargo special P-Card vendor number. STARS will post the TC 27Z transaction to this vendor number on the Vendor Payment File. This is the number STARS uses for tax reporting to the IRS. See the *VENDORS* and *1099-MISC AND WORKERS COMPENSATION* subchapters for more information.

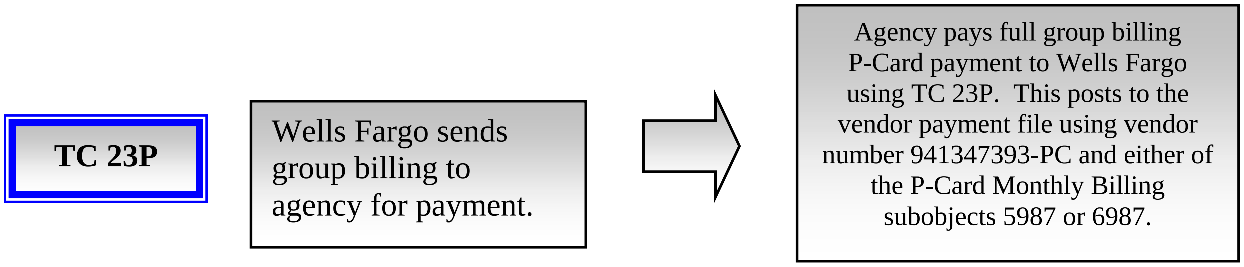
Data Element	Description
NOTE: The system will have already filled in the BFY and effective date. TC 27Z does not post to the Fixed Asset System (FAS). You must do any FAS adjustments manually.	

Important tips for entering TC 27Z:

1. Double-check your expenditure subobject to be sure it is correct for the type of payment you are making, including whether the payment should be 1099-MISC reportable.
2. Enter the invoice number and description so your agency has enough information to know the reason for the posting. This will help when you need information for future reference.
3. Double-check your vendor number, name, and address to be sure it belongs to the vendor from whom you made the purchase. If using a non-1099-reportable subobject, it can be a generic vendor number.
4. This will post to a grant and/or project.
5. This will post to an encumbrance.
6. TC 27Y or TC 27Z must offset TC 27X.
7. This transaction code reposts the original TC 23P payment to the correct vendor/expenditure/encumbrance information.
8. TC 27Z does not post adjustments to the Fixed Asset System (FAS). You must do any FAS adjustments manually.

P-CARD PROCESS

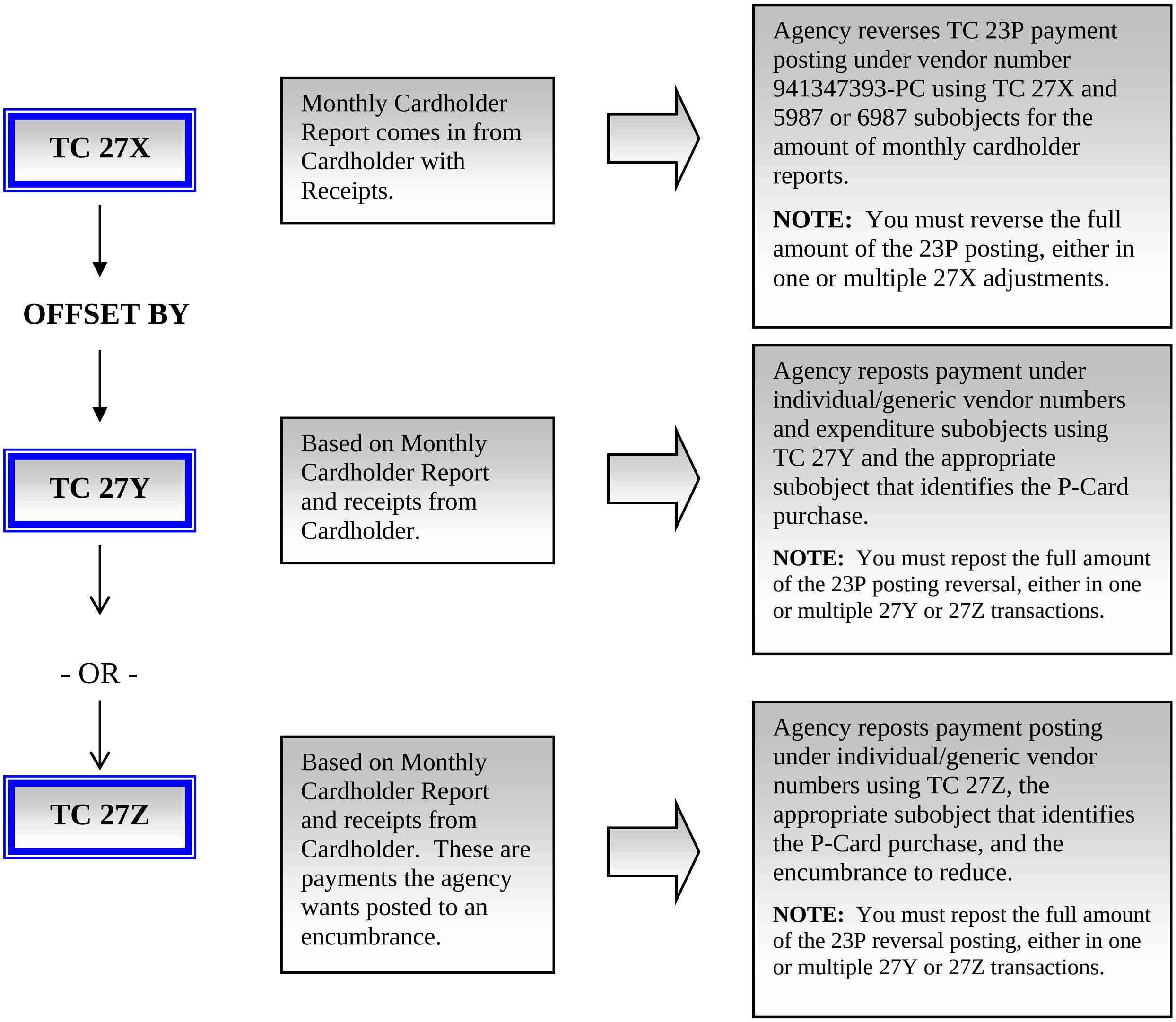
STEP 1: GROUP BILLING PAYMENT TO THE BANK



Wells Fargo sends group billing to agency for payment.

Agency pays full group billing P-Card payment to Wells Fargo using TC 23P. This posts to the vendor payment file using vendor number 941347393-PC and either of the P-Card Monthly Billing subobjects 5987 or 6987.

STEP 2: CHARGE GROUP BILLING TO EXPENDITURE SUBOBJECTS



Monthly Cardholder Report comes in from Cardholder with Receipts.

Agency reverses TC 23P payment posting under vendor number 941347393-PC using TC 27X and 5987 or 6987 subobjects for the amount of monthly cardholder reports.

NOTE: You must reverse the full amount of the 23P posting, either in one or multiple 27X adjustments.

Based on Monthly Cardholder Report and receipts from Cardholder.

Agency reposts payment under individual/generic vendor numbers and expenditure subobjects using TC 27Y and the appropriate subobject that identifies the P-Card purchase.

NOTE: You must repost the full amount of the 23P posting reversal, either in one or multiple 27Y or 27Z transactions.

Based on Monthly Cardholder Report and receipts from Cardholder. These are payments the agency wants posted to an encumbrance.

Agency reposts payment posting under individual/generic vendor numbers using TC 27Z, the appropriate subobject that identifies the P-Card purchase, and the encumbrance to reduce.

NOTE: You must repost the full amount of the 23P reversal posting, either in one or multiple 27Y or 27Z transactions.

CHECKS AND BALANCES AT THE END OF THE MONTH

The following are the normal checks and balances that you should be performing at the end of the month to ensure you have accounted for all of the monthly group billing:

- TC23P should equal TC27X under the bank special P-Card vendor number (941347393-PC). This shows that you have processed all cardholder reports as well as cleared the information from Wells Fargo Bank.
- TC 27X should equal TC 27Y plus TC 27Z. This shows that all posting entries are in balance.

NOTE: You can verify these transaction code balances through the DAFR8180 report (Trial Balance by Fund / GL / TC) at the agency level or by running a Nomad Report. You can also setup grant or project reporting to ensure all of the transactions for the bank net to zero. This would help in controlling amounts that you could not repost until the next month.

P-CARD - HOW TO ADJUST

You would normally input P-Card expenditure adjustments using Batch Type 4 or 5.

GENERIC VENDOR POSTINGS - ISSUES TO CONSIDER

Analysis needs to be done if adjustments are posted to a Generic Vendor numbers and not to the initial vendor on the Vendor Payment File for non-1099-MISC reportable and non-Workers Compensation reportable subobjects.

In addition to reviewing the transaction to determine what subobject code to post the payment or adjustments, you need to know the 1099 status of the subobject.

The following steps will help you determine whether a posting adjustment can be made to the Generic Vendor numbers or if it must be posted to the initial vendor.

- MANUAL REVIEW OF SUBOBJECTS FOR 1099-MISC POSTINGS.
  STARS classifies certain subobjects as 1099-MISC reportable. If a subobject is 1099 reportable, you should make the adjustment to the initial vendor. You should review the expenditure subobject table to determine whether the subobject being used fits in these categories.
- REVIEW ADJUSTMENTS BETWEEN SUBOBJECTS DURING THE YEAR FOR 1099-MISC REPORTING ISSUES.
  When making adjustments, you should review the original transaction to see whether it was posted to the Generic Vendor number or to the initial vendor. If it was posted to the Generic Vendor number and the adjustment is between subobjects, the subobjects involved will have to be reviewed for 1099-MISC reportable vs. non-reportable subobjects. If the

adjustment is between a non-reportable to a reportable (or vice versa) subobject, the vendor number (both the Generic Vendor and the initial vendor) must be included to post or remove the payment from the appropriate Vendor Edit Table vendor number. This is also true for 1099-MISC reportable subobjects that may be between different 1099-MISC reportable Box types. These should, however, already be posted to the initial vendor since it was already 1099-MISC reportable.

- ADJUSTMENTS FOR ANY IRS CHANGES MADE DURING THE CALENDAR YEAR.
  There are times when we receive notification from the IRS in mid-year of requirement changes that may affect whether a subobject is 1099-MISC reportable or not. You would need to review any prior postings to the affected subobject that were determined to be non-1099-MISC reportable at the time of the payment but is now reportable. If the item was posted to the Generic Vendor, it must be adjusted to the appropriate initial vendor. If all payments were made to the initial vendor on the Vendor Payment File (no generic vendor postings), no additional adjustments would be needed by the agency. SCO would only need to make the change to the STARS subobject control. This would also be true for any adjusting entries on the original posting.
- ADJUSTMENTS MAY BE MADE ON A VENDOR THAT WAS PAID DURING THE PRIOR FISCAL YEAR BUT WITHIN THE CALENDAR YEAR ON WHICH THE 1099-MISC IS REPORTED.
  When making adjustments, there will be times when adjustments for a prior fiscal year payment will need to be posted in the current fiscal year which will make the current fiscal year Vendor Payment File look strange. There would be no impact between fiscal years if the initial payment were already recorded to the initial vendor. These entries should net to zero, but will show on the vendor payment file in the current year.
- 1099-MISC REGULATIONS NEED TO BE FOLLOWED WHEN DETERMINING WHETHER AND ITEM IS NON-1099-MISC REPORTABLE.
  Though 1099-MISC are usually issued for services, there are many other considerations depending on the box type being used. For example, one of the criteria for Box 7 is for “Payment of services, including payment for parts or materials used to perform the services if supplying the parts or materials was incidental to providing the service.” This is just one of many items that the agency needs to be made aware of in determining whether the payment is not 1099-MISC reportable. Merchandise may or may not be 1099-MISC reportable based on the type of transaction. The IRS recommendation is that if you are in question, it is better to report the information to the IRS than not. See the *1099-MISC AND WORKERS COMPENSATION* chapter of this manual for more information.
- ADEQUATE INITIAL AND ONGOING 1099-MISC TRAINING WILL BE NEEDED.
  You will need to be sure those employees making the determination that an item is non-1099-MISC reportable are trained to understand the IRS regulations on 1099-MISC items. Also, those employees will also need to be kept informed as to IRS changes.

- PUBLIC INFORMATION REQUESTS NEED TO BE ADDRESSED IN A TIMELY MANNER.
  Since the information may not be on the Vendor Payment File by initial vendor, the agency involved would have to supply the detailed information for the public information request. This generic vendor data may need to be combined with regular vendor data for full disclosure. Also, it will be difficult to find which agencies may have the information since we cannot locate the vendor by vendor number. If the public information request is on a specific vendor, there should be a location that retains the generic vendor data for all agencies in order to identify which agencies have dealt with this vendor in order to supply all of the information their records.
- DATA WAREHOUSING HOOKS.
  For postings to the Generic Vendor, the only hook to the STARS records would be by Index or PCA and possibly a date in the vicinity since the vendor number would not be posted on STARS that is associated with the payment. This may cause problems with possible “drill down” in being to able to adequately connect the corresponding regular vendor and generic vendor entries.
- CONSISTENCY NEEDS TO BE MAINTAINED AMONG ALL AGENCIES.
  If you have a question of how you should handle an adjustment, you may need to contact the State Controller’s 1099-MISC contacts for general direction.

P-CARD ADJUSTMENT TRANSACTION CODES

The following is a list with a brief description of the transaction codes you can use for adjusting P-Card transactions.

Correcting a TC 27X, use a TC 27Y to reverse it.
Correcting a TC 27Y, use a TC 27X to reverse it.

Correcting a TC 27Z is more complicated and depends on each situation. Contact the STARS helpline at: dsahelpline@sco.idaho.gov.

P-CARD - SOLVING COMMON PROBLEMS

Below is a list of a few scenarios where you will need to do an adjusting entry to correct information on P-Card postings. We will also cover basic P-Card adjustment problems.

- ***Scenario #1*** - You posted a TC 27X to reverse the bank posting to the wrong vendor number suffix and subobject.
- ***Scenario #2*** - You posted a TC 27Y vendor/expenditure posting to the wrong PCA and subobject.
- ***Scenario #3*** - You should have posted a TC 27Y vendor/expenditure posting to an encumbrance.

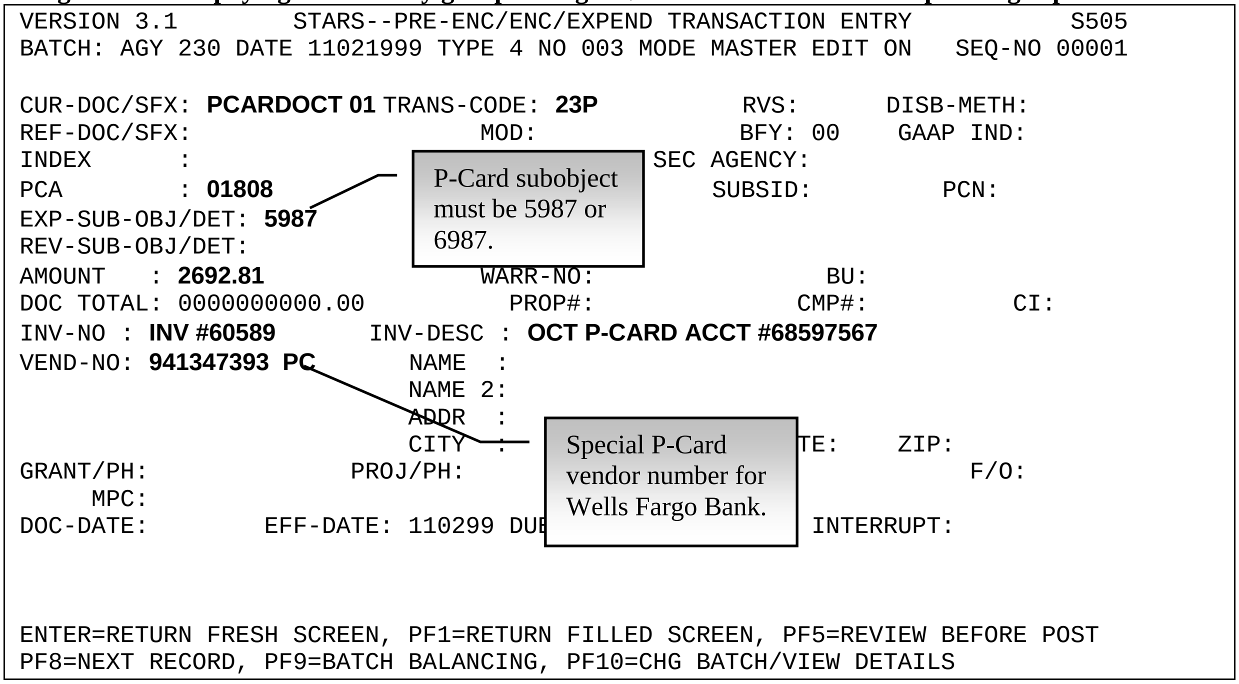
You should make these types of adjustments on a batch type 4 or 5.

Scenario #1

YOU POSTED A TC 27X TO REVERSE THE BANK POSTING TO THE WRONG VENDOR NUMBER SUFFIX AND SUBOBJECT

Agency 230 received six (6) individual cardholder reports for a total of $956.83 and need to charge them to the correct vendor and expenditure subobject. When they did the TC 27X reduction to the original P-Card payment, they used a regular Wells Fargo vendor number of 941347393-00 instead of the special P-Card vendor number of 941347393-PC. They also used expenditure subobject 5410 (office supplies) instead of reducing the P-Card subobject 5987.

Original TC 23P paying the monthly group billing of $2692.81 to 5987 P-Card operating expenditures



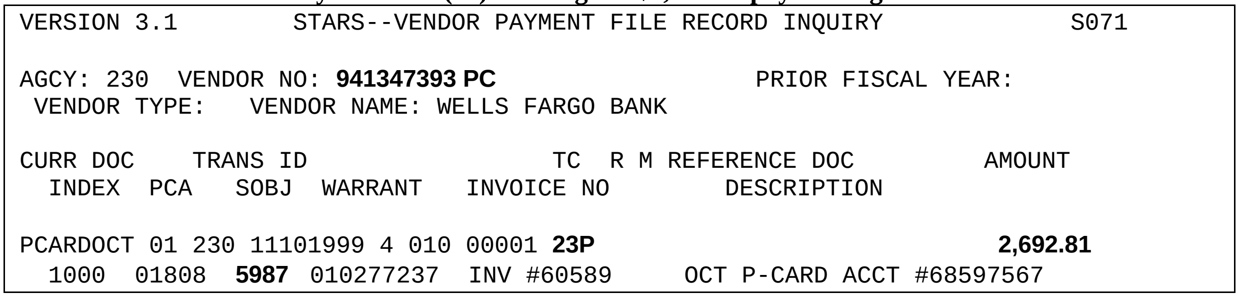
```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11021999 TYPE 4 NO 003 MODE MASTER EDIT ON   SEQ-NO 00001

CUR-DOC/SFX: PCARDOCT 01 TRANS-CODE: 23P          RVS:      DISB-METH:
REF-DOC/SFX:                  MOD:              BFY: 00    GAAP IND:
INDEX      :                                 SEC AGENCY:
PCA        : 01808                               SUBSID:         PCN:
EXP-SUB-OBJ/DET: 5987
REV-SUB-OBJ/DET:
AMOUNT   : 2692.81                WARR-NO:                BU:
DOC TOTAL: 0000000000.00            PROP#:              CMP#:          CI:
INV-NO : INV #60589       INV-DESC : OCT P-CARD ACCT #68597567
VEND-NO: 941347393 PC        NAME  :
                             NAME 2:
                             ADDR  :
                             CITY  :                   TE:    ZIP:
GRANT/PH:              PROJ/PH:                                      F/O:
     MPC:
DOC-DATE:        EFF-DATE: 110299 DU                   INTERRUPT:



ENTER=RETURN FRESH SCREEN, PF1=RETURN FILLED SCREEN, PF5=REVIEW BEFORE POST
PF8=NEXT RECORD, PF9=BATCH BALANCING, PF10=CHG BATCH/VIEW DETAILS
```

P-Card subobject must be 5987 or 6987.

Special P-Card vendor number for Wells Fargo Bank.

The TC 23P posts to the vendor payment file showing payment to the bank.

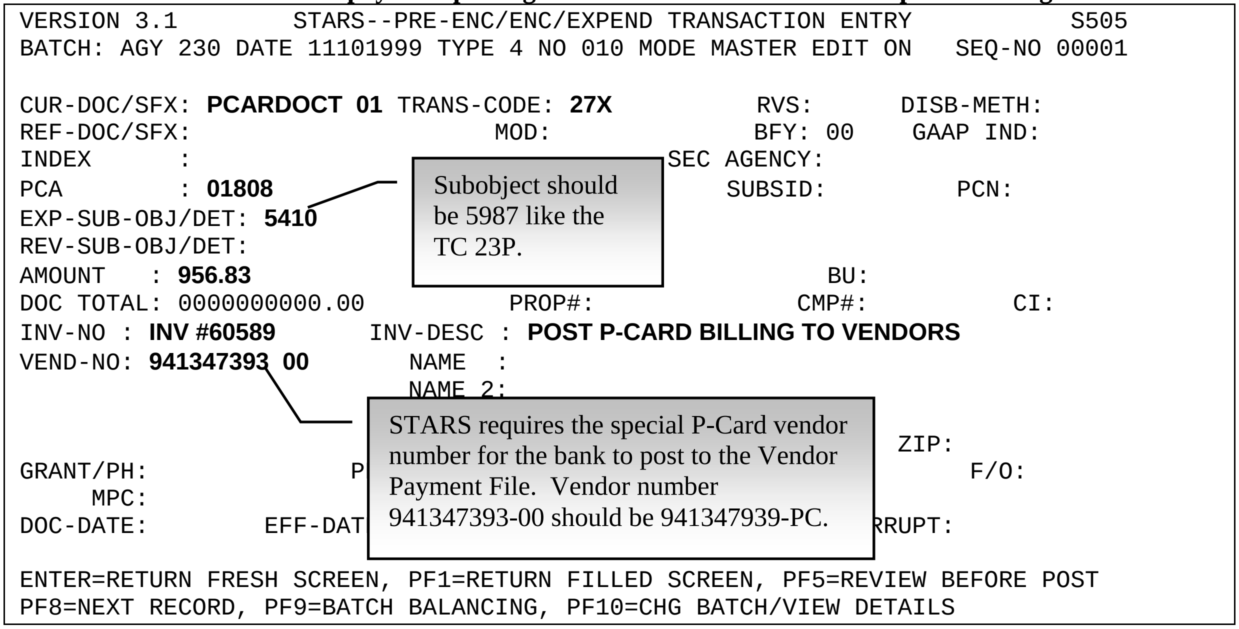
Vendor Payment File (71) showing the $2,692.81 payment against 5987



```
VERSION 3.1        STARS--VENDOR PAYMENT FILE RECORD INQUIRY            S071

AGCY: 230  VENDOR NO: 941347393 PC                 PRIOR FISCAL YEAR:
 VENDOR TYPE:   VENDOR NAME: WELLS FARGO BANK

CURR DOC    TRANS ID                 TC  R M REFERENCE DOC         AMOUNT
  INDEX  PCA   SOBJ  WARRANT   INVOICE NO        DESCRIPTION

PCARDOCT 01 230 11101999 4 010 00001 23P                            2,692.81
  1000  01808  5987  010277237  INV #60589     OCT P-CARD ACCT #68597567
```

They entered the wrong vendor number and subobject on the TC 27X reduction of $956.83.

TC 27X to reduce TC 23P payment posting for six individual cardholder reports totaling $956.83



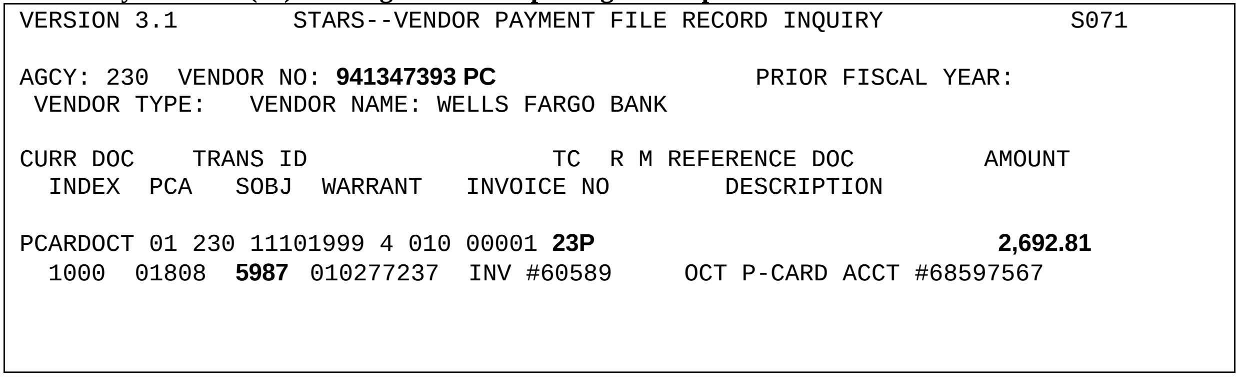
```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11101999 TYPE 4 NO 010 MODE MASTER EDIT ON   SEQ-NO 00001

CUR-DOC/SFX: PCARDOCT 01 TRANS-CODE: 27X          RVS:      DISB-METH:
REF-DOC/SFX:                     MOD:             BFY: 00    GAAP IND:
INDEX      :                                 SEC AGENCY:
PCA        : 01808                                SUBSID:         PCN:
EXP-SUB-OBJ/DET: 5410
REV-SUB-OBJ/DET:
AMOUNT   : 956.83                                        BU:
DOC TOTAL: 0000000000.00          PROP#:              CMP#:          CI:
INV-NO : INV #60589        INV-DESC : POST P-CARD BILLING TO VENDORS
VEND-NO: 941347393 00         NAME   :
                              NAME 2:
                                                              ZIP:
GRANT/PH:              P                                           F/O:
     MPC:
DOC-DATE:        EFF-DAT                                   RRUPT:

ENTER=RETURN FRESH SCREEN, PF1=RETURN FILLED SCREEN, PF5=REVIEW BEFORE POST
PF8=NEXT RECORD, PF9=BATCH BALANCING, PF10=CHG BATCH/VIEW DETAILS
```

Subobject should be 5987 like the TC 23P.

STARS requires the special P-Card vendor number for the bank to post to the Vendor Payment File. Vendor number 941347393-00 should be 941347939-PC.

Agency 230 was trying to balance vendor number 941347393-PC, to be sure it nets to zero for the month of October. They noticed that the TC 27X did not post to the correct number since it did not post to this vendor payment file.

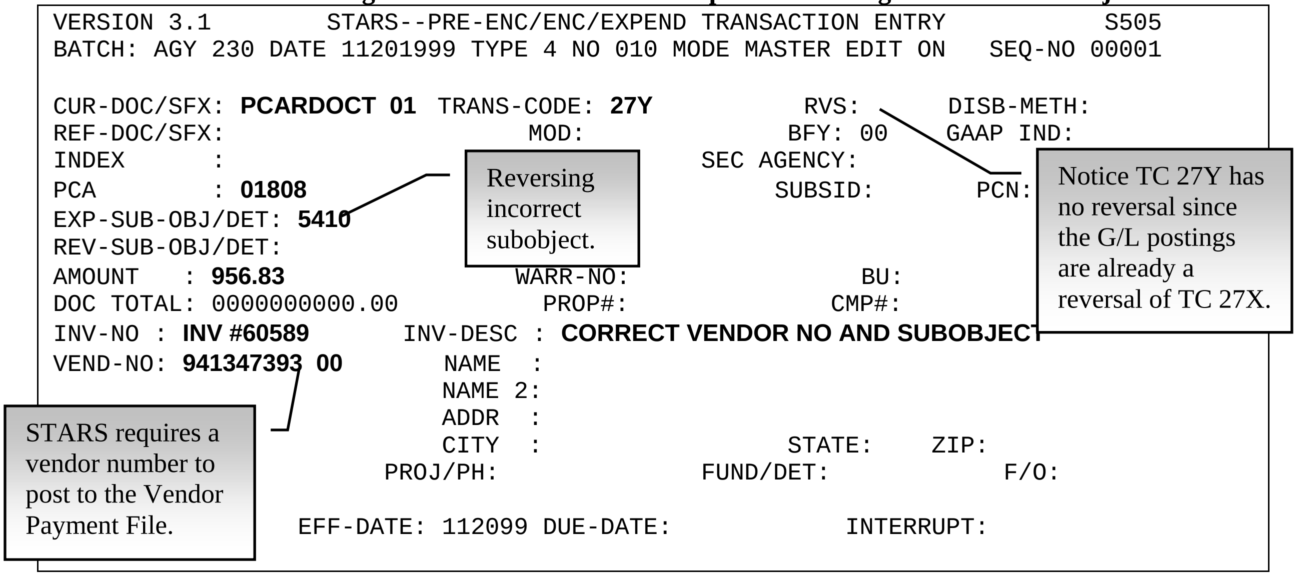
Vendor Payment File (71) showing no TC 27X posting to net special P-Card bank vendor number to zero



```
VERSION 3.1        STARS--VENDOR PAYMENT FILE RECORD INQUIRY             S071

AGCY: 230  VENDOR NO: 941347393 PC                    PRIOR FISCAL YEAR:
 VENDOR TYPE:   VENDOR NAME: WELLS FARGO BANK

CURR DOC    TRANS ID                 TC  R M REFERENCE DOC         AMOUNT
  INDEX  PCA   SOBJ  WARRANT   INVOICE NO        DESCRIPTION

PCARDOCT 01 230 11101999 4 010 00001 23P                            2,692.81
  1000  01808  5987  010277237  INV #60589     OCT P-CARD ACCT #68597567
```

Agency 230 must do adjusting entries to post the TC 27X posting to the correct vendor number and subobject. TC 27X should post to the correct special P-Card bank vendor number and P-Card monthly billing subobjects.

TC 27Y to reverse original TC 27X bank reduction posted to wrong vendor and subobject



```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11201999 TYPE 4 NO 010 MODE MASTER EDIT ON   SEQ-NO 00001

CUR-DOC/SFX: PCARDOCT 01  TRANS-CODE: 27Y          RVS:       DISB-METH:
REF-DOC/SFX:                    MOD:              BFY: 00    GAAP IND:
INDEX      :                                SEC AGENCY:
PCA        : 01808                                 SUBSID:        PCN:
EXP-SUB-OBJ/DET: 5410
REV-SUB-OBJ/DET:
AMOUNT   : 956.83                WARR-NO:                BU:
DOC TOTAL: 0000000000.00           PROP#:               CMP#:
INV-NO : INV #60589       INV-DESC : CORRECT VENDOR NO AND SUBOBJECT
VEND-NO: 941347393 00        NAME  :
                             NAME 2:
                             ADDR  :
                             CITY  :                STATE:    ZIP:
                         PROJ/PH:            FUND/DET:            F/O:

                 EFF-DATE: 112099 DUE-DATE:            INTERRUPT:
```

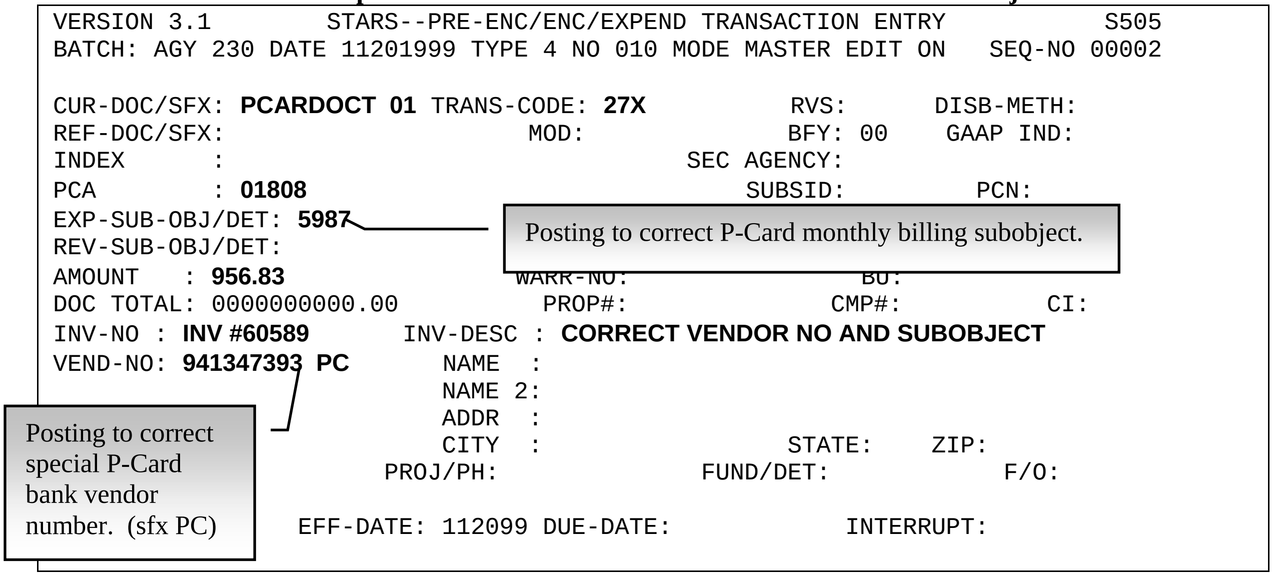
Reversing incorrect subobject.

Notice TC 27Y has no reversal since the G/L postings are already a reversal of TC 27X.

STARS requires a vendor number to post to the Vendor Payment File.

Once Agency 230 reverses the TC 27X bank reduction information that is in error with a TC 27Y, they need to repost the bank reduction to the correct information with a TC 27X.

TC 27X to repost bank reduction to correct vendor number and subobject



```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11201999 TYPE 4 NO 010 MODE MASTER EDIT ON   SEQ-NO 00002

CUR-DOC/SFX: PCARDOCT 01 TRANS-CODE: 27X          RVS:       DISB-METH:
REF-DOC/SFX:                    MOD:              BFY: 00    GAAP IND:
INDEX      :                               SEC AGENCY:
PCA        : 01808                               SUBSID:          PCN:
EXP-SUB-OBJ/DET: 5987
REV-SUB-OBJ/DET:
AMOUNT   : 956.83                WARR-NO:                BU:
DOC TOTAL: 0000000000.00           PROP#:               CMP#:          CI:
INV-NO : INV #60589       INV-DESC : CORRECT VENDOR NO AND SUBOBJECT
VEND-NO: 941347393 PC        NAME  :
                             NAME 2:
                             ADDR  :
                             CITY  :                STATE:    ZIP:
                         PROJ/PH:            FUND/DET:            F/O:

                 EFF-DATE: 112099 DUE-DATE:            INTERRUPT:
```

Posting to correct P-Card monthly billing subobject.

Posting to correct special P-Card bank vendor number. (sfx PC)

The TC 27Y payment clears the information on the wrong vendor number. The TC 27X posts to the vendor payment file for future reference and reporting use.

In the following example, note:

- Agency 230 uses the same document number for adjustments so they show together on the vendor payment file with the original transaction.
- Notice that TC 27X does not generate a warrant. No warrant number will show on this file.
- Though TC 27X does not have a reversal, it minuses the amount.

Vendor Payment File (71) showing no TC 27X posting to net special P-Card bank vendor number to zero

```
VERSION 3.1        STARS--VENDOR PAYMENT FILE RECORD INQUIRY             S071

AGCY: 230  VENDOR NO: 941347393 PC                  PRIOR FISCAL YEAR:
 VENDOR TYPE:   VENDOR NAME: WELLS FARGO BANK

CURR DOC    TRANS ID                TC  R M REFERENCE DOC         AMOUNT
  INDEX  PCA   SOBJ  WARRANT   INVOICE NO        DESCRIPTION

PCARDOCT 01 230 11101999 4 010 00001 23P                            2,692.81
  1000  01808  5987  010277237  INV #60589     OCT P-CARD ACCT #68597567

PCARDOCT 01 230 11201999 4 010 00001 27X                              958.83-
  1000  01808  5987            INV #60589     CORRECT VENDOR NO AND SUBOBJECT





                                                 INTERRUPT:      ACTIVE
```

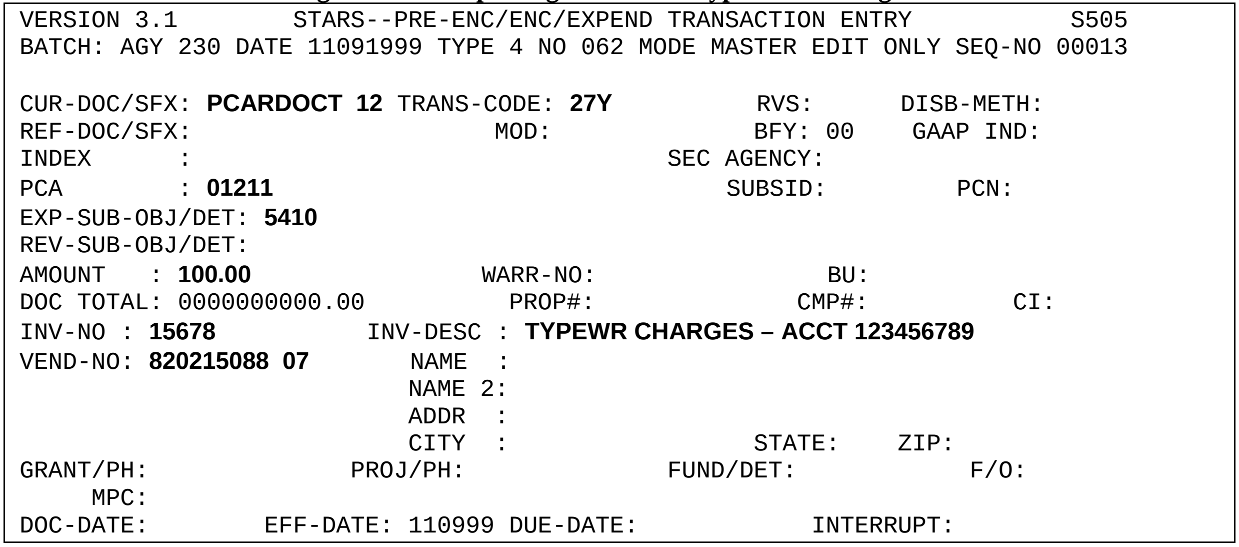
Agency 230 reviews the special P-Card vendor number (941347393-PC) on the Vendor Payment File (71) on November 20th. They know that there are still $1,733.98 outstanding individual cardholder reports that they need to charge to the correct vendor/expenditure subobjects. This is $2,692.81 (TC 23P for October) less $958.83 (TC 27Xs for October).

Scenario #2

YOU POSTED A TC 27Y VENDOR/EXPENDITURE POSTING TO THE WRONG PCA AND SUBOBJECT.

Agency 230 made a $100.00 TC 27Y vendor/expenditure P-Card posting for typewriter charges to subobject 5410 (office supplies) and to PCA 01211 (posting to fund 0001). However, the posting should be charged to 5625 (office equipment – repair & maintenance) and to PCA 01334 (posting to fund 0284). Be sure to use the regular or generic vendor number from the original payment.

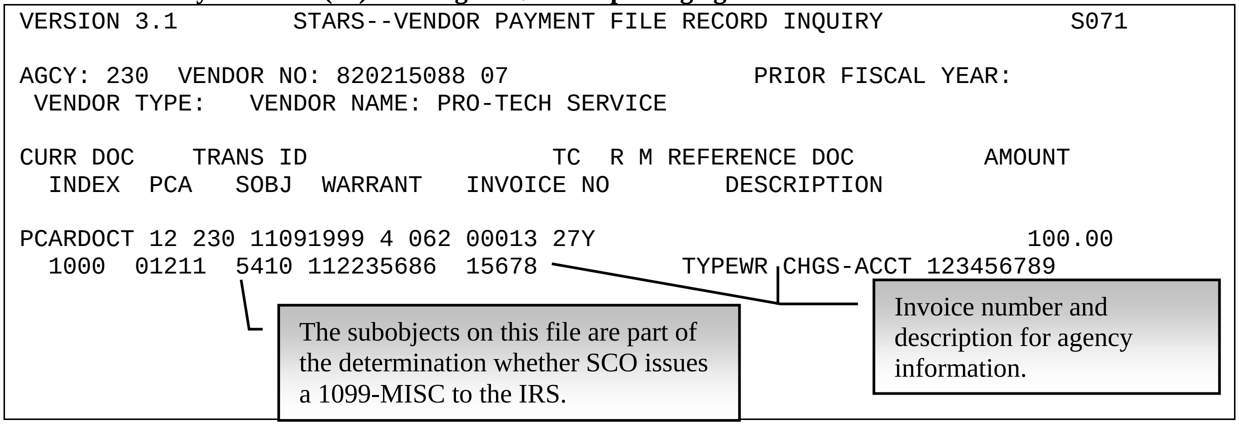
Original TC 27Y posting $100.00 for typewriter charges



```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY          S505
BATCH: AGY 230 DATE 11091999 TYPE 4 NO 062 MODE MASTER EDIT ONLY SEQ-NO 00013

CUR-DOC/SFX: PCARDOCT 12 TRANS-CODE: 27Y          RVS:      DISB-METH:
REF-DOC/SFX:                      MOD:            BFY: 00    GAAP IND:
INDEX      :                                  SEC AGENCY:
PCA        : 01211                                SUBSID:         PCN:
EXP-SUB-OBJ/DET: 5410
REV-SUB-OBJ/DET:
AMOUNT   : 100.00               WARR-NO:                BU:
DOC TOTAL: 0000000000.00          PROP#:              CMP#:          CI:
INV-NO : 15678          INV-DESC : TYPEWR CHARGES – ACCT 123456789
VEND-NO: 820215088 07          NAME   :
                               NAME 2:
                               ADDR   :
                               CITY   :                STATE:    ZIP:
GRANT/PH:               PROJ/PH:              FUND/DET:            F/O:
     MPC:
DOC-DATE:        EFF-DATE: 110999 DUE-DATE:            INTERRUPT:
```

The TC 27Y posts to the vendor payment file. However, since subobject 5410 is not 1099 reportable (see 1099 column in *APPENDIX A - EXPENDITURE SUBOBJECT LONG LIST*), SCO would not generate a 1099-MISC for this payment.

Vendor Payment File (71) showing the $100.00 posting against the incorrect 5410 and 01211



```
VERSION 3.1        STARS--VENDOR PAYMENT FILE RECORD INQUIRY            S071

AGCY: 230  VENDOR NO: 820215088 07                PRIOR FISCAL YEAR:
 VENDOR TYPE:   VENDOR NAME: PRO-TECH SERVICE

CURR DOC    TRANS ID                TC   R M REFERENCE DOC        AMOUNT
  INDEX  PCA    SOBJ   WARRANT   INVOICE NO        DESCRIPTION

PCARDOCT 12 230 11091999 4 062 00013 27Y                              100.00
  1000  01211  5410 112235686  15678          TYPEWR CHGS-ACCT 123456789
```

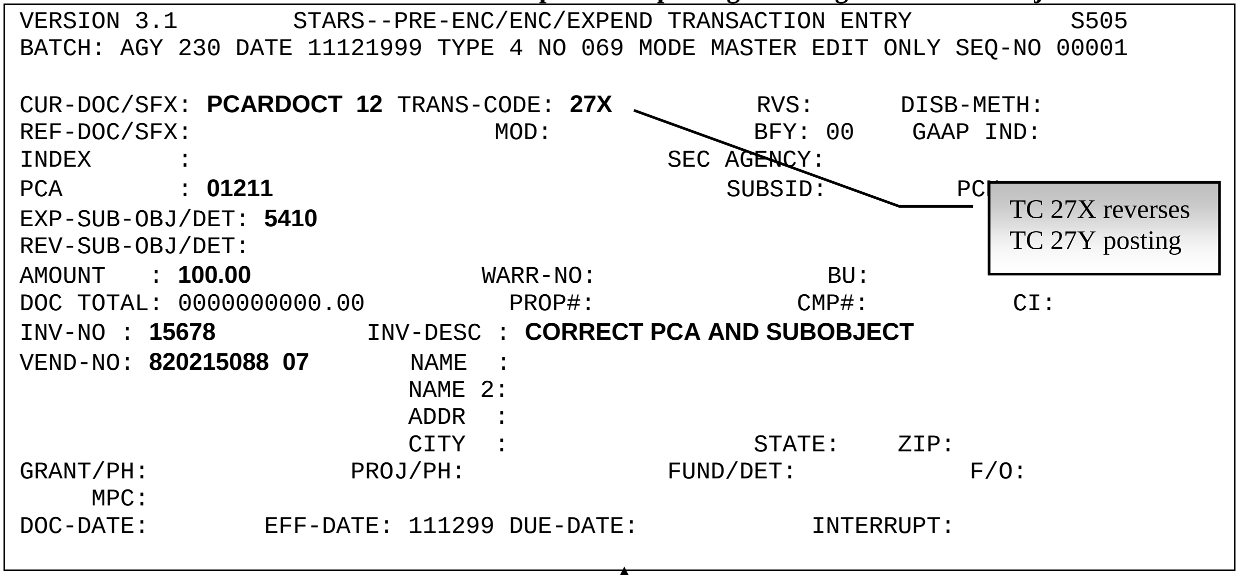
The subobjects on this file are part of the determination whether SCO issues a 1099-MISC to the IRS.

Invoice number and description for agency information.

Agency 230 must do adjusting entries to post the TC 27Y vendor/expenditure posting to the correct subobject and PCA. They need to use the 27X/27Y adjustments in order to post the transactions to the Vendor Payment File.

Using a TC 27X, Agency 230 can reverse the TC 27Y vendor/expenditure posting.

TC 27X to reverse TC 27Y vendor/expenditure posting to wrong PCA and subobject

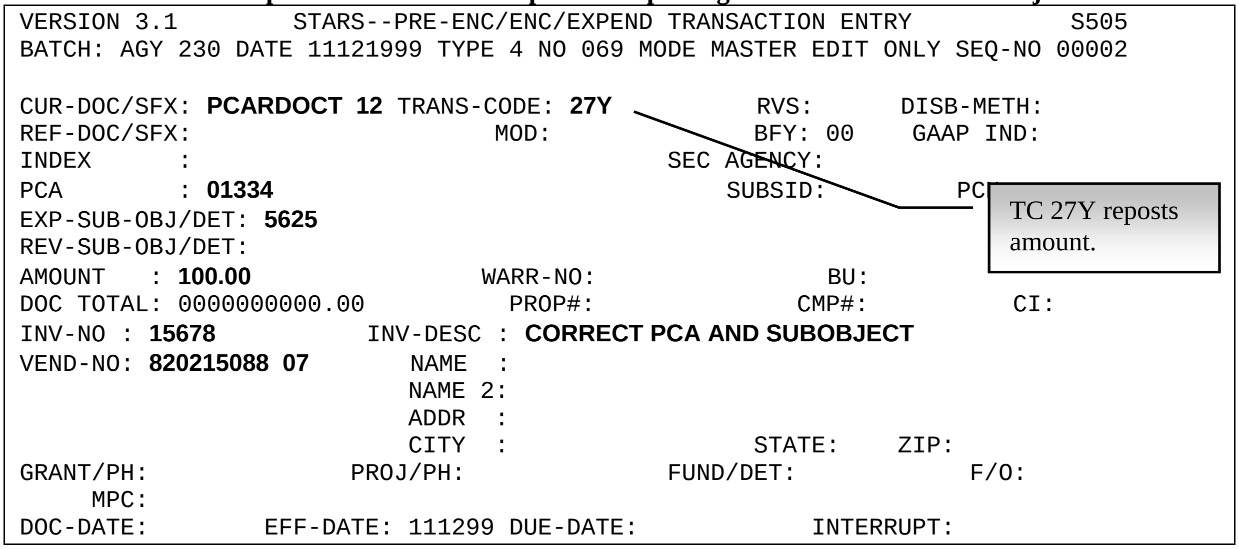


```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11121999 TYPE 4 NO 069 MODE MASTER EDIT ONLY SEQ-NO 00001

CUR-DOC/SFX: PCARDOCT 12 TRANS-CODE: 27X          RVS:      DISB-METH:
REF-DOC/SFX:                    MOD:              BFY: 00    GAAP IND:
INDEX      :                             SEC AGENCY:
PCA        : 01211                           SUBSID:            PC
EXP-SUB-OBJ/DET: 5410
REV-SUB-OBJ/DET:
AMOUNT   : 100.00                WARR-NO:                BU:
DOC TOTAL: 0000000000.00           PROP#:              CMP#:            CI:
INV-NO : 15678           INV-DESC : CORRECT PCA AND SUBOBJECT
VEND-NO: 820215088 07       NAME  :
                            NAME 2:
                            ADDR  :
                            CITY  :                 STATE:    ZIP:
GRANT/PH:              PROJ/PH:              FUND/DET:             F/O:
     MPC:
DOC-DATE:        EFF-DATE: 111299 DUE-DATE:            INTERRUPT:
```

TC 27X reverses TC 27Y posting

Once Agency 230 reverses the TC 27Y vendor/expenditure posting that is in error with a TC 27X, they need to repost the payment to the correct information with a TC 27Y.

TC 27Y to repost TC 27Y vendor/expenditure posting to correct PCA and subobject



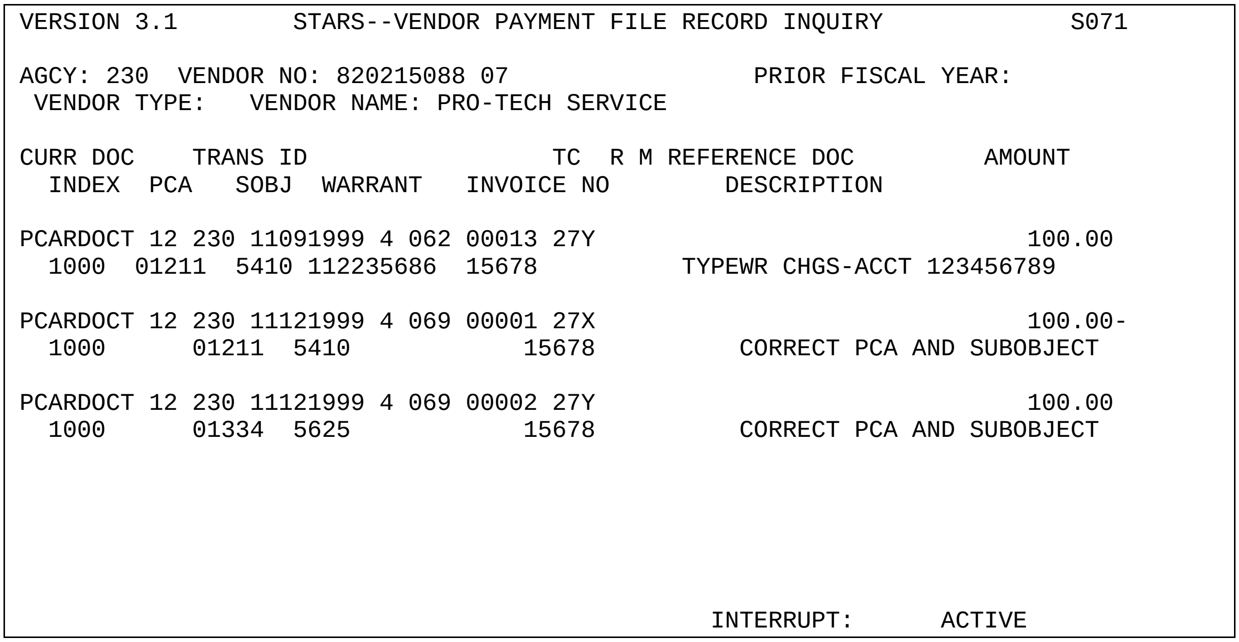
```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11121999 TYPE 4 NO 069 MODE MASTER EDIT ONLY SEQ-NO 00002

CUR-DOC/SFX: PCARDOCT 12 TRANS-CODE: 27Y          RVS:      DISB-METH:
REF-DOC/SFX:                    MOD:              BFY: 00    GAAP IND:
INDEX      :                             SEC AGENCY:
PCA        : 01334                           SUBSID:            PC
EXP-SUB-OBJ/DET: 5625
REV-SUB-OBJ/DET:
AMOUNT   : 100.00                WARR-NO:                BU:
DOC TOTAL: 0000000000.00           PROP#:              CMP#:            CI:
INV-NO : 15678           INV-DESC : CORRECT PCA AND SUBOBJECT
VEND-NO: 820215088 07       NAME  :
                            NAME 2:
                            ADDR  :
                            CITY  :                 STATE:    ZIP:
GRANT/PH:              PROJ/PH:              FUND/DET:             F/O:
     MPC:
DOC-DATE:        EFF-DATE: 111299 DUE-DATE:            INTERRUPT:
```

TC 27Y reposts amount.

The TC 27X and TC 27Y post to the vendor payment file for future reference and reporting use.

In the following example, note:

- Agency 230 uses the same document number for adjustments so they show together on the vendor payment file with the original transaction.
- Agency 230 corrects subobject on vendor payment file for future tax and workers compensation reporting.
- Notice that TC 27X and TC 27Y do not generate a warrant. No warrant number will show on this file.
- Though TC 27X does not have a reversal, it minuses the amount.



```
VERSION 3.1        STARS--VENDOR PAYMENT FILE RECORD INQUIRY             S071

AGCY: 230  VENDOR NO: 820215088 07                 PRIOR FISCAL YEAR:
 VENDOR TYPE:   VENDOR NAME: PRO-TECH SERVICE

CURR DOC    TRANS ID                 TC  R M REFERENCE DOC         AMOUNT
  INDEX  PCA   SOBJ  WARRANT   INVOICE NO        DESCRIPTION

PCARDOCT 12 230 11091999 4 062 00013 27Y                              100.00
  1000  01211  5410 112235686  15678          TYPEWR CHGS-ACCT 123456789

PCARDOCT 12 230 11121999 4 069 00001 27X                              100.00-
  1000      01211  5410            15678          CORRECT PCA AND SUBOBJECT

PCARDOCT 12 230 11121999 4 069 00002 27Y                              100.00
  1000      01334  5625            15678          CORRECT PCA AND SUBOBJECT





                                                INTERRUPT:      ACTIVE
```

Scenario #3

YOU SHOULD HAVE POSTED A TC 27Y VENDOR/EXPENDITURE POSTING TO AN ENCUMBRANCE

Agency 230 made a $70.00 TC 27Y vendor/expenditure P-Card posting for data processing supplies for an on-going project. Agency 230 encumbered this project in the previous year. They should have charged this TC 27Y posting to the encumbrance. Be sure to use the regular or generic vendor number of the original payment.

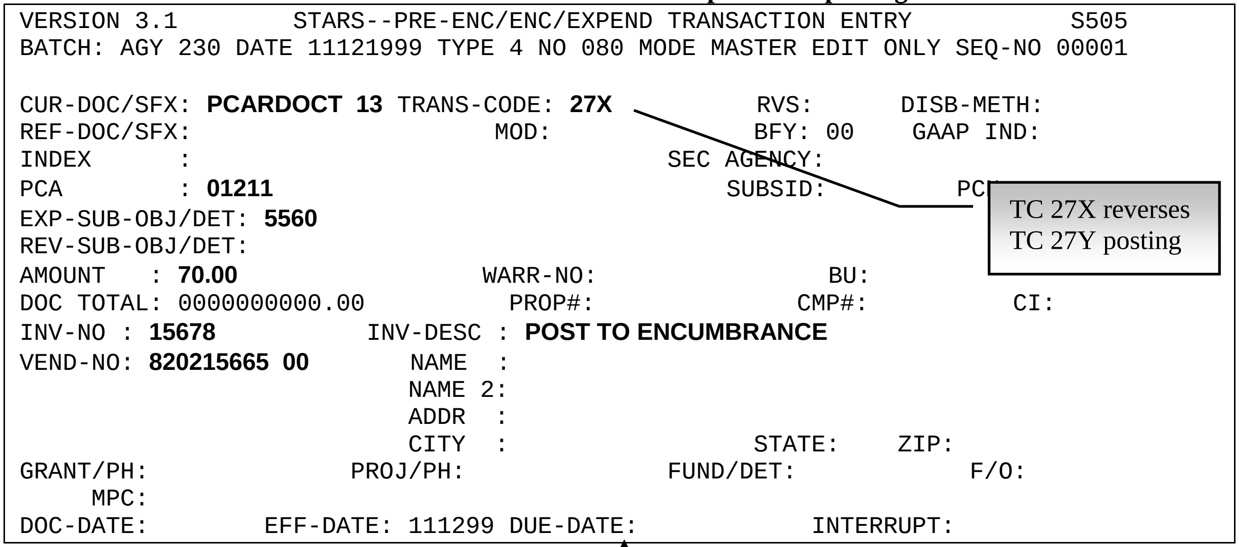
Original TC 27Y posting $70.00 for data processing supplies

```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11091999 TYPE 4 NO 062 MODE MASTER EDIT ONLY SEQ-NO 00014

CUR-DOC/SFX: PCARDOCT 13 TRANS-CODE: 27Y          RVS:      DISB-METH:
REF-DOC/SFX:                      MOD:             BFY: 00    GAAP IND:
INDEX      :                                 SEC AGENCY:
PCA        : 01211                               SUBSID:         PCN:
EXP-SUB-OBJ/DET: 5560
REV-SUB-OBJ/DET:
AMOUNT   : 70.00                 WARR-NO:                BU:
DOC TOTAL: 0000000000.00           PROP#:              CMP#:          CI:
INV-NO : 15678           INV-DESC : DATA PROCESSING SUPPLIES
VEND-NO: 820215665 00       NAME  :
                           NAME 2:
                           ADDR  :
                           CITY  :                STATE:    ZIP:
GRANT/PH:              PROJ/PH:             FUND/DET:            F/O:
     MPC:
DOC-DATE:        EFF-DATE: 110999 DUE-DATE:            INTERRUPT:
```

Agency 230 must do adjusting entries to post the TC 27Y vendor/expenditure posting to encumbrance E0100159-01. They need to use TC 27X in order to reverse the posting and TC 27Z to post against the encumbrance.

Using a TC 27X, Agency 230 can reverse the TC 27Y vendor/expenditure posting.

TC 27X to reverse TC 27Y vendor/expenditure posting

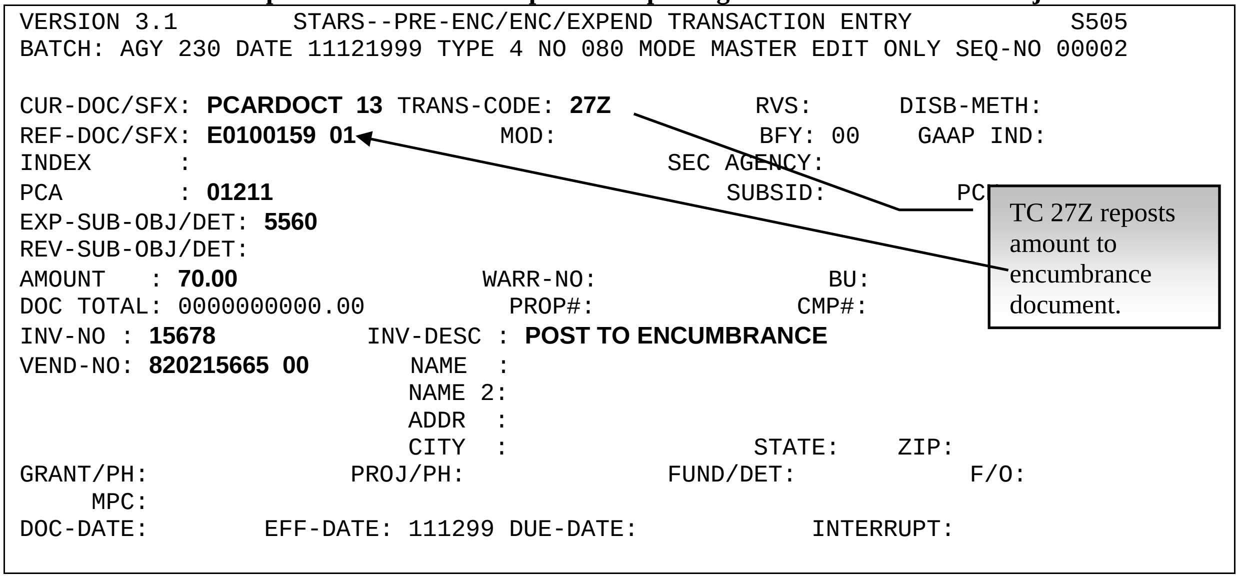


```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11121999 TYPE 4 NO 080 MODE MASTER EDIT ONLY SEQ-NO 00001

CUR-DOC/SFX: PCARDOCT 13 TRANS-CODE: 27X           RVS:       DISB-METH:
REF-DOC/SFX:                    MOD:               BFY: 00    GAAP IND:
INDEX       :                                SEC AGENCY:
PCA         : 01211                              SUBSID:          PC
EXP-SUB-OBJ/DET: 5560
REV-SUB-OBJ/DET:
AMOUNT    : 70.00                WARR-NO:                 BU:
DOC TOTAL: 0000000000.00           PROP#:               CMP#:           CI:
INV-NO : 15678            INV-DESC : POST TO ENCUMBRANCE
VEND-NO: 820215665 00        NAME  :
                             NAME 2:
                             ADDR  :
                             CITY  :                STATE:    ZIP:
GRANT/PH:               PROJ/PH:            FUND/DET:              F/O:
     MPC:
DOC-DATE:        EFF-DATE: 111299 DUE-DATE:            INTERRUPT:
```

TC 27X reverses TC 27Y posting

Once Agency 230 reverses the TC 27Y vendor/expenditure posting that is in error with a TC 27X, they need to repost the payment to the correct information with a TC 27Z.

TC 27Y to repost TC 27Y vendor/expenditure posting to correct PCA and subobject



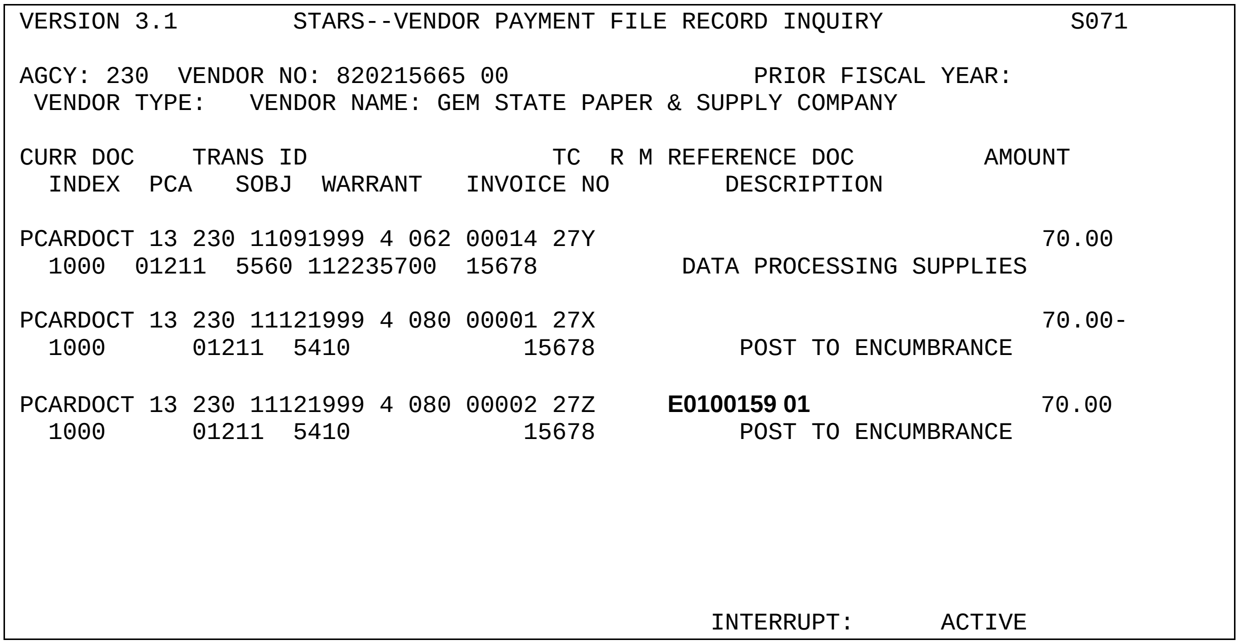
```
VERSION 3.1        STARS--PRE-ENC/ENC/EXPEND TRANSACTION ENTRY           S505
BATCH: AGY 230 DATE 11121999 TYPE 4 NO 080 MODE MASTER EDIT ONLY SEQ-NO 00002

CUR-DOC/SFX: PCARDOCT 13 TRANS-CODE: 27Z           RVS:       DISB-METH:
REF-DOC/SFX: E0100159 01         MOD:               BFY: 00    GAAP IND:
INDEX       :                                SEC AGENCY:
PCA         : 01211                              SUBSID:          PC
EXP-SUB-OBJ/DET: 5560
REV-SUB-OBJ/DET:
AMOUNT    : 70.00                WARR-NO:                 BU:
DOC TOTAL: 0000000000.00           PROP#:               CMP#:
INV-NO : 15678            INV-DESC : POST TO ENCUMBRANCE
VEND-NO: 820215665 00        NAME  :
                             NAME 2:
                             ADDR  :
                             CITY  :                STATE:    ZIP:
GRANT/PH:               PROJ/PH:            FUND/DET:              F/O:
     MPC:
DOC-DATE:        EFF-DATE: 111299 DUE-DATE:            INTERRUPT:
```

TC 27Z reposts amount to encumbrance document.

The TC 27X and TC 27Z post to the vendor payment file for future reference and reporting use.

In the following example, note:

- Agency 230 uses the same document number for adjustments so they show together on the vendor payment file with the original transaction.
- Agency 230 corrects subobject on vendor payment file for future tax and workers compensation reporting.
- Notice that TC 27X and TC 27Y do not generate a warrant. No warrant number will show on this file.
- The Encumbrance document number is entered to show where the TC 27Z will be posted.
- Though TC 27X does not have a reversal, it minuses the amount.



```
VERSION 3.1        STARS--VENDOR PAYMENT FILE RECORD INQUIRY             S071

AGCY: 230  VENDOR NO: 820215665 00                 PRIOR FISCAL YEAR:
 VENDOR TYPE:   VENDOR NAME: GEM STATE PAPER & SUPPLY COMPANY

CURR DOC    TRANS ID                 TC  R M REFERENCE DOC         AMOUNT
  INDEX  PCA   SOBJ  WARRANT   INVOICE NO        DESCRIPTION

PCARDOCT 13 230 11091999 4 062 00014 27Y                               70.00
  1000  01211  5560 112235700  15678          DATA PROCESSING SUPPLIES

PCARDOCT 13 230 11121999 4 080 00001 27X                               70.00-
  1000      01211  5410            15678          POST TO ENCUMBRANCE

PCARDOCT 13 230 11121999 4 080 00002 27Z     E0100159 01               70.00
  1000      01211  5410            15678          POST TO ENCUMBRANCE





                                                INTERRUPT:      ACTIVE
```

GENERAL P-CARD FORM - HOW TO COMPLETE

STARS INPUT REQUIREMENTS - EXPDISB FORM

Since P-Cards use the same form as the general expenditures and disbursements, see the full EXPDISB form requirements section in the *EXPENDITURES AND DISBURSEMENTS* chapter.

P-CARD REPORTS - WHAT ARE THEY

Since the P-Card data is on the same reports as the general expenditures and disbursements see the *EXPENDITURES AND DISBURSEMENTS* chapter.